

2004-2005 Child Nutrition School District Financials

District #	District Name
001	<u>BOISE INDEPENDENT</u>
001.1	<u>ANSER OF IDAHO, INC</u>
001.2	<u>HIDDEN SPRINGS CHARTER</u>
002	<u>MERIDIAN JOINT</u>
002.1	<u>MERIDIAN CHARTER HIGH SCHOOL</u>
002.2	<u>NORTH STAR CHARTER SCHOOL</u>
002.3	<u>MERIDIAN MEDICAL ARTS CHARTER</u>
003	<u>KUNA JOINT</u>
011	<u>MEADOWS VALLEY</u>
013	<u>COUNCIL</u>
021	<u>MARSH VALLEY JOINT</u>
025	<u>POCATELLO</u>
025.1	<u>POCATELLO COMMUNITY CHARTER</u>
033	<u>BEAR LAKE COUNTY</u>
041	<u>ST. MARIES JOINT</u>
044	<u>PLUMMER / WORLEY JOINT</u>
052	<u>SNAKE RIVER</u>
052.1	<u>IDAHO LEADERSHIP ACADEMY</u>
055	<u>BLACKFOOT</u>
055.1	<u>BLACKFOOT CHARTER</u>
058	<u>ABERDEEN</u>
059	<u>FIRTH</u>
060	<u>SHELLEY JOINT</u>
061	<u>BLAINE COUNTY</u>
071	<u>GARDEN VALLEY</u>
072	<u>BASIN</u>
073	<u>HORSESHOE BEND</u>
083	<u>WEST BONNER COUNTY</u>
084	<u>LAKE PEND OREILLE</u>
084.1	<u>SANDPOINT CHARTER SCHOOL</u>
091	<u>IDAHO FALLS</u>
092	<u>SWAN VALLEY ELEMENTARY</u>
093	<u>BONNEVILLE JOINT</u>
093	<u>WHITE PINE CHARTER SCHOOL</u>
101	<u>BOUNDARY COUNTY</u>
111.0	<u>BUTTE COUNTY</u>
121	<u>CAMAS COUNTY</u>
131	<u>NAMPA</u>
131.1	<u>LIBERTY CHARTER SCHOOL</u>
132	<u>CALDWELL</u>
133	<u>WILDER</u>
134	<u>MIDDLETON</u>
135	<u>NOTUS</u>
136	<u>MELBA JOINT</u>
137	<u>PARMA</u>
139	<u>VALLIVUE</u>
139	<u>THOMAS JEFFERSON CHARTER</u>

148 [GRACE JOINT](#)
149 [NORTH GEM](#)
150 [SODA SPRINGS JOINT](#)
151 [CASSIA COUNTY JOINT](#)
161 [CLARK COUNTY JOINT](#)
171 [OROFINO JOINT](#)
181 [CHALLIS JOINT](#)
182 [MACKAY JOINT](#)
191 [PRAIRIE ELEMENTARY](#)
192 [GLENNS FERRY JOINT](#)
193.0 [MOUNTAIN HOME](#)
201 [PRESTON JOINT](#)
202 [WEST SIDE JOINT](#)
215 [FREMONT COUNTY JOINT](#)
221 [EMMETT INDEPENDENT](#)
231 [GOODING JOINT](#)
232 [WENDELL](#)
233 [HAGERMAN JOINT](#)
234 [BLISS JOINT](#)
241 [GRANGEVILLE JOINT](#)
242 [COTTONWOOD JOINT](#)
251 [JEFFERSON COUNTY JOINT](#)
252 [RIRIE JOINT](#)
253 [WEST JEFFERSON](#)
261 [JEROME JOINT](#)
262 [VALLEY](#)
271 [COEUR D' ALENE](#)
271.1 [COEUR D' ALENE CHARTER ACADEMY](#)
272 [LAKELAND](#)
273 [POST FALLS](#)
274 [KOOTENAI JOINT](#)
281 [MOSCOW](#)
281.1 [MOSCOW CHARTER SCHOOL](#)
282.0 [GENESEE JOINT](#)
283 [KENDRICK JOINT](#)
285 [POTLATCH](#)
287 [TROY](#)
288 [WHITEPINE JOINT](#)
288 [IDAHO DISTANCE EDUC. ACADEMY](#)
291 [SALMON](#)
292 [SOUTH LEMHI](#)
302 [NEZPERCE JOINT](#)
304 [KAMIAH JOINT](#)
305 [HIGHLAND JOINT](#)
312 [SHOSHONE JOINT](#)
314 [DIETRICH](#)
316 [RICHFIELD](#)
321 [MADISON](#)
322 [SUGAR-SALEM JOINT](#)
331 [MINIDOKA COUNTY JOINT](#)
340 [LEWISTON INDEPENDENT](#)
341 [LAPWAI](#)

342 [CULDESAC JOINT](#)
351 [ONEIDA COUNTY](#)
363 [MARSING JOINT](#)
364 [PLEASANT VALLEY ELEMENTARY](#)
365 [BRUNEAU-GRAND VIEW JOINT](#)
370 [HOMEDALE JOINT](#)
371 [PAYETTE JOINT](#)
372 [NEW PLYMOUTH](#)
373 [FRUITLAND](#)
381 [AMERICAN FALLS JOINT](#)
382 [ROCKLAND](#)
383 [ARBON ELEMENTARY](#)
391 [KELLOGG JOINT](#)
392 [MULLAN](#)
393 [WALLACE](#)
394 [AVERY](#)
401 [TETON COUNTY](#)
411 [TWIN FALLS](#)
412 [BUHL JOINT](#)
413 [FILER](#)
414 [KIMBERLY](#)
415 [HANSEN](#)
416 [THREE CREEK JOINT ELEMENTARY](#)
417 [CASTLEFORD JOINT](#)
418 [MURTAUGH JOINT](#)
421 [MCCALL-DONNELLY JOINT](#)
422 [CASCADE](#)
431 [WEISER](#)
432 [CAMBRIDGE JOINT](#)
433 [MIDVALE](#)
451 [VICTORY CHARTER SCHOOL](#)
452 [IDAHO VIRTUAL ACADEMY](#)
453 [RICHARD MCKENNA CHARTER](#)

Child Nutrition Financial Report

DISTRICT NAME: **RICHARD MCKENNA CHARTER**
 DISTRICT NUMBER: **453.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **IDAHO VIRTUAL ACADEMY**
 DISTRICT NUMBER: **452.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **VICTORY CHARTER SCHOOL**
 DISTRICT NUMBER: **451.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MIDVALE**
DISTRICT NUMBER: **433.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	9,503	11,104	8,946	10,058	15,552	16,592
416200 Meal Sales - Non-reimbursable	0	0	2,951	4,833	4,778	5,827
416900 Other Food Sales	0	0	0	0	396	55
419900 Other Local Sales	0	0	186	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	10,982	9,868	14,743	13,724	26,868	31,185
445900 Commodities and Other Federal Grants	2,288	2,370	2,414	2,283	2,773	2,701
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	13,074	11,444	10,000	10,000	7,300	0
Total Revenues	35,847	34,786	39,240	40,898	57,667	56,360

Expenditures						
710100 Food Services - Salaries	11,126	12,675	12,710	13,350	17,987	17,677
710200 Food Services - Benefits	5,527	5,948	5,840	5,332	6,565	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	20,774	17,677	20,387	19,425	32,945	38,683
710500 Food Services - Capital Objects	0	0	0	0	170	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	37,427	36,300	38,937	38,107	57,667	56,360

Balance Sheet						
111000 Cash	23	23	23	2,826	3,622	3,591
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	994	0	3,236	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	3,236	26	0	0
213000 Accounts Payable	108	475	15	2,800	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	2,489	2,642	2,799	0	3,622	3,591
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-1,580	-3,094	-2,791	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	3,119	3,025	3,245	3,176	4,806	4,697

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.51	-1.02	-0.86	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CAMBRIDGE JOINT**
 DISTRICT NUMBER: **432.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	21,360	25,596	0	0	10,453	12,951
416200 Meal Sales - Non-reimbursable	1,357	1,599	23,642	18,383	4,592	1,701
416900 Other Food Sales	0	0	0	1,028	1,044	249
419900 Other Local Sales	126	148	0	67	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	28,006	26,390	33,245	32,617	41,801	36,311
445900 Commodities and Other Federal Grants	5,192	6,565	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	12,103	5,348	0	6,150	0	9,968
Total Revenues	68,144	65,646	56,887	58,245	57,890	61,180
Expenditures						
710100 Food Services - Salaries	31,007	29,955	27,388	28,327	30,224	29,606
710200 Food Services - Benefits	10,269	10,829	6,465	11,404	8,053	9,704
710300 Food Services - Purchased Services	1,098	109	217	167	371	0
710400 Food Services - Supplies / Materials	25,770	24,753	18,046	23,118	19,242	21,870
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	68,144	65,646	52,116	63,016	57,890	61,180
Balance Sheet						
111000 Cash	6,266	5,891	11,425	5,425	5,594	6,750
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	53	152	161	167	161	161
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	6,213	5,739	6,493	5,258	5,433	6,589
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	4,771	0	0	0
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	5,679	5,471	4,343	5,251	4,824	5,098
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	1.10	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **FILER**
 DISTRICT NUMBER: **413.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	146,524	131,273	123,311	131,845	0	189,434
416200 Meal Sales - Non-reimbursable	0	0	0	0	185,855	0
416900 Other Food Sales	59	0	0	1,339	0	1,376
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	176,286	165,937	180,290	210,446	229,710	257,948
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	3,390	0	40,830	0	0
Total Revenues	322,869	300,600	303,601	384,460	415,565	448,758

Expenditures						
710100 Food Services - Salaries	147,413	162,311	173,607	149,070	152,997	154,246
710200 Food Services - Benefits	8,437	11,526	17,797	15,703	9,809	15,741
710300 Food Services - Purchased Services	4,410	3,897	2,981	5,073	17,104	23,344
710400 Food Services - Supplies / Materials	141,587	161,024	148,137	160,103	186,351	200,079
710500 Food Services - Capital Objects	0	0	3,038	1,866	0	21,892
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	1,343	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	303,190	338,758	345,560	331,815	366,261	415,302

Balance Sheet						
111000 Cash	37,494	0	0	260	52,939	102,430
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	22,345	0	0	0
115000 Inventories	1,793	3,019	6,048	11,555	8,180	5,749
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	1,890	69,223	0	0	0
213000 Accounts Payable	0	0	0	0	0	13,604
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	39,287	1,129	-40,830	11,815	61,119	94,575

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	25,266	28,230	28,797	27,651	30,522	34,609

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.55	0.04	-1.42	0.43	2.00	2.73

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BUHL JOINT**
 DISTRICT NUMBER: **412.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	1,588	1,587	1,175	946	1,025	962
416100 Meal Sales - Reimbursable	74,844	79,383	74,362	76,152	69,457	66,041
416200 Meal Sales - Non-reimbursable	9,457	0	11,023	9,850	8,984	8,266
416900 Other Food Sales	0	9,907	29,389	25,416	23,614	23,503
419900 Other Local Sales	30,259	25,181	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	198,297	214,030	227,130	247,527	257,116	280,294
445900 Commodities and Other Federal Grants	17,562	21,229	23,810	0	21,102	21,644
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	332,007	351,317	366,889	359,891	381,298	400,710

Expenditures

710100 Food Services - Salaries	129,473	130,200	138,157	143,369	149,210	154,883
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	4,730	8,312	188,150	5,728	16,856	9,736
710400 Food Services - Supplies / Materials	198,102	207,399	24,899	196,103	206,759	236,674
710500 Food Services - Capital Objects	3,113	607	5,500	3,850	3,548	5,479
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	335,418	346,518	356,706	349,050	376,373	406,772

Balance Sheet

111000 Cash	59,339	64,522	74,705	85,546	90,471	84,409
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	59,339	64,522	74,705	85,546	90,471	84,409

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	27,952	28,877	29,726	29,088	31,364	33,898
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.12	2.23	2.51	2.94	2.88	2.49
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **TWIN FALLS**
 DISTRICT NUMBER: **411.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	1,459	1,973	2,026	5,277
416100 Meal Sales - Reimbursable	555,177	574,419	608,162	602,000	585,499	590,705
416200 Meal Sales - Non-reimbursable	90,002	79,144	70,748	92,500	95,602	85,457
416900 Other Food Sales	15,921	10,334	14,068	15,854	17,490	13,372
419900 Other Local Sales	6,089	4,246	0	51	1,000	3,110
439000 Other State Revenue	0	0	0	0	325	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	1,011,490	1,005,943	1,052,044	1,132,617	1,221,292	1,542,649
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	118,681
Total Revenues	1,678,679	1,674,086	1,746,481	1,844,995	1,923,234	2,359,251

Expenditures

710100 Food Services - Salaries	618,204	638,646	670,348	670,734	683,922	750,779
710200 Food Services - Benefits	84,435	88,747	82,455	102,938	105,986	238,731
710300 Food Services - Purchased Services	51,459	53,649	32,123	43,767	31,418	32,869
710400 Food Services - Supplies / Materials	929,531	917,290	961,034	996,211	1,040,295	1,263,384
710500 Food Services - Capital Objects	0	10,508	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	8,738	9,109
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	1,683,629	1,708,840	1,745,960	1,813,650	1,870,359	2,294,872

Balance Sheet

111000 Cash	186,086	166,858	152,184	196,083	129,438	318,387
112000 Investments	0	0	0	0	103,895	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	5,939	4,635	7,628	8,917	31,008	45,172
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	6,721	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	16,319
213000 Accounts Payable	17,970	13,640	12,757	17,887	16,866	13,586
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	81,355	76,783	83,821	84,953	89,988	126,588
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	23,124	11,488	12,348	14,800	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	92,700	57,946	58,467	89,812	142,687	207,066

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	140,302	142,403	145,497	151,138	155,863	191,239
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.66	0.41	0.40	0.59	0.92	1.08
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **TETON COUNTY**
 DISTRICT NUMBER: **401.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	499	53	0	0	0	0
416100 Meal Sales - Reimbursable	94,063	98,601	114,278	114,449	122,356	123,681
416200 Meal Sales - Non-reimbursable	10,179	7,536	9,763	10,393	11,552	11,287
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	3,216	3,430	2,101	3,279	2,440	2,793
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	137,134	151,711	166,657	168,134	221,659	242,396
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	245,091	261,331	292,799	296,255	358,007	380,157
Expenditures						
710100 Food Services - Salaries	107,451	118,265	123,085	125,319	126,209	143,994
710200 Food Services - Benefits	4,202	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	420	71	1,401	913
710400 Food Services - Supplies / Materials	136,523	146,185	160,395	157,344	179,834	208,008
710500 Food Services - Capital Objects	1,613	1,059	380	4,374	5,237	5,013
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	249,789	265,509	284,280	287,108	312,681	357,928
Balance Sheet						
111000 Cash	52,393	48,787	41,994	66,771	110,143	128,694
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	15,281	0	7,527	8,587
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	4,526	26
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	17,415	17,987	17,956	18,305	19,352	21,234
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	34,978	30,800	39,319	48,466	93,792	116,021

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	20,816	22,126	23,690	23,926	26,057	29,827

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.68	1.39	1.66	2.03	3.60	3.89

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **AVERY**
 DISTRICT NUMBER: **394.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	325
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	440	298	703	850	388	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	631	360	12	15	391	385
Total Revenues	1,071	658	715	865	779	710

Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	779	0
710400 Food Services - Supplies / Materials	1,071	658	715	865	0	710
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	1,071	658	715	865	779	710

Balance Sheet						
111000 Cash	29	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	62	39	90	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	39	90	0	0	0
213000 Accounts Payable	91	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	89	55	60	72	65	59

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WALLACE**
 DISTRICT NUMBER: **393.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	37,323	42,073	22,470	22,197	22,947	34,990
416200 Meal Sales - Non-reimbursable	883	581	742	1,952	10,853	1,746
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	93,014	74,384	81,568	111,983	109,752	91,113
445900 Commodities and Other Federal Grants	0	10,185	8,419	0	0	10,118
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	1,762	16,231	7,689	2,324	0
Total Revenues	131,220	128,985	129,430	143,821	145,876	137,967
Expenditures						
710100 Food Services - Salaries	45,369	49,942	40,473	43,253	49,821	43,721
710200 Food Services - Benefits	7,467	2,372	10,583	4,240	5,047	8,664
710300 Food Services - Purchased Services	2,465	756	1,760	11,406	9,105	2,583
710400 Food Services - Supplies / Materials	67,844	80,223	62,283	71,719	81,562	72,324
710500 Food Services - Capital Objects	2,306	0	10,564	6,672	4,270	3,844
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	125,451	133,293	125,663	137,290	149,805	131,136
Balance Sheet						
111000 Cash	16,939	576	1,185	4,912	16,210	19,616
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	11,859	12,969	16,521	1,429	4,978
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	2,565	2,369	321	1,069	1,204	1,328
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	14,374	10,066	13,833	20,364	16,435	23,266
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	10,454	11,108	10,472	11,441	12,484	10,928
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.37	0.91	1.32	1.78	1.32	2.13

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MULLAN**
 DISTRICT NUMBER: **392.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	1,520	967	961	930	935	922
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	2,442	2,158	2,497	2,467	2,213	2,453
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	461	971	542	0	479	34
Total Revenues	4,423	4,096	4,000	3,397	3,627	3,409

Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	4,415	3,872	3,789	3,805	3,654	3,409
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	4,415	3,872	3,789	3,805	3,654	3,409

Balance Sheet						
111000 Cash	351	224	435	27	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	351	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	224	435	27	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	368	323	316	317	305	284

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.69	1.38	0.09	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **KELLOGG JOINT**
 DISTRICT NUMBER: **391.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	700	1,732	1,066	146	0	0
416100 Meal Sales - Reimbursable	80,506	81,808	80,831	85,333	91,065	105,482
416200 Meal Sales - Non-reimbursable	45,416	65,258	59,076	56,083	54,117	50,527
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	165	0	250	1,000	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	215,254	223,827	225,360	309,504	288,085	306,477
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	18,440	20,410	20,633	20,767	20,693	23,069
Total Revenues	360,481	393,035	387,216	472,833	453,960	485,555

Expenditures						
710100 Food Services - Salaries	119,149	126,888	130,413	131,449	133,194	143,120
710200 Food Services - Benefits	58,593	64,491	72,632	79,754	85,341	91,371
710300 Food Services - Purchased Services	2,987	8,288	5,564	7,668	7,554	8,191
710400 Food Services - Supplies / Materials	175,210	191,267	212,928	201,584	218,120	196,186
710500 Food Services - Capital Objects	0	0	330	1,787	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	355,939	390,934	421,867	422,242	444,209	438,868

Balance Sheet						
111000 Cash	102,440	103,933	62,311	112,061	121,362	169,255
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	1,196	0	124	1,679	131
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	9,222	9,810	1,643	926	2,031	1,689
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	93,218	95,319	60,668	111,259	121,010	167,697

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	29,662	32,578	35,156	35,187	37,017	36,572

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.14	2.93	1.73	3.16	3.27	4.59

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **ARBON ELEMENTARY**
 DISTRICT NUMBER: **383.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **ROCKLAND**
DISTRICT NUMBER: **382.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	13,210	10,580	10,733	10,813	17,124	11,102
416200 Meal Sales - Non-reimbursable	0	4,137	5,360	4,458	0	4,290
416900 Other Food Sales	0	0	0	947	0	1,850
419900 Other Local Sales	0	0	0	350	0	0
439000 Other State Revenue	0	881	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	42,400	40,128	40,906	36,921	38,475	44,179
445900 Commodities and Other Federal Grants	0	0	0	1,000	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	10,251	9,212	11,449	0	0	0
Total Revenues	65,861	64,938	68,448	54,489	55,599	61,421
Expenditures						
710100 Food Services - Salaries	20,805	20,571	17,967	19,778	19,805	19,757
710200 Food Services - Benefits	10,251	10,272	11,851	0	0	0
710300 Food Services - Purchased Services	0	348	1,034	400	140	963
710400 Food Services - Supplies / Materials	33,550	37,768	37,036	37,479	34,655	41,648
710500 Food Services - Capital Objects	0	1,662	997	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	64,606	70,621	68,885	57,657	54,600	62,368
Balance Sheet						
111000 Cash	1,477	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	2,800	4,790	6,781	8,833	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	4,206	4,483	7,198	6,810	7,757
213000 Accounts Payable	0	0	158	611	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	2,800	4,790	6,781	8,833	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,477	-4,206	-4,641	-7,809	-6,810	-7,757
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	5,384	5,885	5,740	4,805	4,550	5,197
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.27	-0.71	-0.81	-1.63	-1.50	-1.49

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **AMERICAN FALLS JOINT**
 DISTRICT NUMBER: **381.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	397	856	267	0	0	923
416100 Meal Sales - Reimbursable	73,934	81,710	80,082	104,655	110,695	106,413
416200 Meal Sales - Non-reimbursable	34,173	13,104	13,067	11,199	17,249	13,184
416900 Other Food Sales	0	22,673	15,326	7,738	0	0
419900 Other Local Sales	0	0	0	0	0	3,000
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	251,723	283,831	282,917	332,819	368,226	434,814
445900 Commodities and Other Federal Grants	36,102	41,450	35,354	36,813	44,747	50,511
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	22,083	20,553	27,612	42,121	31,045	33,301
Total Revenues	418,412	464,177	454,625	535,345	571,962	642,146

Expenditures

710100 Food Services - Salaries	144,427	162,542	167,323	183,891	201,200	209,992
710200 Food Services - Benefits	61,396	60,494	77,966	77,650	83,470	85,632
710300 Food Services - Purchased Services	3,519	4,398	2,903	1,497	6,346	6,672
710400 Food Services - Supplies / Materials	205,951	225,209	242,498	265,661	271,270	284,711
710500 Food Services - Capital Objects	0	50	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0

920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	415,293	452,693	490,690	528,699	562,286	587,007

Balance Sheet

111000 Cash	53,570	31,912	10,421	43,461	45,090	96,698
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	9,916	48,397	41,703	12,613	21,340	21,304
115000 Inventories	4,887	5,024	3,169	5,037	6,484	10,302
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	3,515	5,970	5,999	4,921	7,172	6,979
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	24,796	27,817	33,813	34,063	33,939	34,383
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	4,887	5,024	3,169	0	6,484	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	35,175	46,522	12,312	22,127	25,319	86,942

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	34,608	37,724	40,891	44,058	46,857	48,917
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.02	1.23	0.30	0.50	0.54	1.78
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **FRUITLAND**
 DISTRICT NUMBER: **373.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	334	820	737	748	1,806	2,746
416100 Meal Sales - Reimbursable	92,523	97,407	97,919	99,481	99,268	99,307
416200 Meal Sales - Non-reimbursable	10,970	12,896	11,434	11,177	11,562	13,834
416900 Other Food Sales	0	0	1,120	1,069	761	390
419900 Other Local Sales	4,900	5,678	3,653	3,429	3,670	3,277
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	195,875	201,454	204,149	273,364	277,127	27,589
445500 Federal Reimbursement	0	0	0	0	0	278,287
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	304,602	318,255	319,012	389,268	394,194	425,430

Expenditures

710100 Food Services - Salaries	118,110	143,157	126,209	134,070	139,975	143,427
710200 Food Services - Benefits	16,405	2,095	20,330	21,267	24,088	25,666
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	157,891	155,313	162,914	170,949	191,142	209,969
710500 Food Services - Capital Objects	0	0	170	11,266	2,099	497
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	292,406	300,565	309,623	337,552	357,304	379,559

Balance Sheet

111000 Cash	48,974	64,162	78,018	54,210	50,561	54,897
112000 Investments	3,801	3,906	0	75,748	107,554	145,300
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	8,554	9,495	9,803
115000 Inventories	9,982	13,065	12,685	12,685	12,183	14,154
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	54	8,330	230	253
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	13,680	14,366	14,493	14,995	15,301	11,797
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	9,982	13,065	12,685	12,685	12,183	14,154
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	39,095	53,702	63,471	115,187	152,079	197,950

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	24,367	25,047	25,802	28,129	29,775	31,630
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.60	2.14	2.46	4.09	5.11	6.26
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **NEW PLYMOUTH**
 DISTRICT NUMBER: **372.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	639	665	287	0	0	0
416100 Meal Sales - Reimbursable	66,837	69,507	70,554	65,403	72,401	62,338
416200 Meal Sales - Non-reimbursable	10,982	12,352	11,165	14,254	8,364	9,589
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	150,977	146,939	159,466	180,522	165,609	192,495
445900 Commodities and Other Federal Grants	0	0	0	0	20,084	11,188
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	229,435	229,463	241,472	260,179	266,458	275,610
Expenditures						
710100 Food Services - Salaries	99,219	100,139	94,907	89,228	91,769	95,228
710200 Food Services - Benefits	22,211	21,662	18,143	28,535	25,225	31,004
710300 Food Services - Purchased Services	2,003	3,001	2,681	5,748	1,132	2,646
710400 Food Services - Supplies / Materials	112,878	109,413	117,313	118,935	115,670	118,745
710500 Food Services - Capital Objects	6,788	850	675	11,367	7,008	5,206
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	3,375
Total Expenditures	243,099	235,065	233,719	253,813	240,804	256,204
Balance Sheet						
111000 Cash	17,220	17,884	0	0	8,628	29,118
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	9,837	9,887	12,234	8,953	7,831	8,796
115000 Inventories	6,912	7,365	5,723	12,008	12,192	11,759
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	36,722	43,931	23,720	17,066	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	19,395	18,955	14,234	17,526	16,628	18,244
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	6,912	0	5,723	12,008	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-29,060	-27,750	-25,720	-25,639	12,023	31,429

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	20,258	19,589	19,477	21,151	20,067	21,350

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.43	-1.42	-1.32	-1.21	0.60	1.47

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **PAYETTE JOINT**
 DISTRICT NUMBER: **371.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	3,731	3,825	2,670	1,897	1,252	1,430
416100 Meal Sales - Reimbursable	101,749	101,015	101,352	90,158	83,906	79,889
416200 Meal Sales - Non-reimbursable	21,983	24,014	16,217	14,250	12,849	13,461
416900 Other Food Sales	1,370	3,560	4,421	4,327	5,818	6,951
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	324,387	367,096	399,120	422,918	473,004	497,363
445900 Commodities and Other Federal Grants	32,820	40,647	43,228	46,346	30,509	39,171
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	486,040	540,157	567,008	579,896	607,338	638,265
Expenditures						
710100 Food Services - Salaries	192,970	203,957	221,418	225,934	213,803	213,433
710200 Food Services - Benefits	47,172	48,959	51,833	58,324	52,833	51,199
710300 Food Services - Purchased Services	6,583	13,598	22,033	15,528	22,435	32,904
710400 Food Services - Supplies / Materials	229,814	256,538	288,933	274,336	276,379	289,248
710500 Food Services - Capital Objects	3,224	2,385	0	5,423	4,087	20,980
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	479,763	525,437	584,217	579,545	569,537	607,764
Balance Sheet						
111000 Cash	51,532	62,577	7,399	37,206	79,404	121,917
112000 Investments	70,601	71,462	64,469	60,458	61,686	63,072
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	11,029	29,221	59,893	35,658	43,547	45,626
115000 Inventories	33,432	21,655	40,869	41,865	30,788	39,197
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	4,985	3,573	6,737	6,919	12,346	38,701
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	28,897	33,910	35,670	37,694	34,704	32,235
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	33,432	21,655	40,869	41,865	30,788	39,197
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	99,280	125,777	89,354	88,709	137,587	159,679

Average Monthly Expenditures (Total expenditures above divided by 12 operating months)	39,980	43,786	48,685	48,295	47,461	50,647
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.48	2.87	1.84	1.84	2.90	3.15
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **HOMEDALE JOINT**
 DISTRICT NUMBER: **370.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	2,000	2,000	2,000	1,000	1,000	2,500
416100 Meal Sales - Reimbursable	81,390	90,935	88,805	79,084	77,877	73,391
416200 Meal Sales - Non-reimbursable	10,607	5,603	9,122	10,702	10,052	17,973
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	300	0	750	300	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	229,272	235,165	262,705	293,614	353,312	380,757
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	18,472	19,391	21,369	0	0	0
Total Revenues	342,041	353,094	384,751	384,700	442,241	474,621

Expenditures						
710100 Food Services - Salaries	121,665	127,586	141,388	146,540	157,079	163,438
710200 Food Services - Benefits	50,425	54,626	57,414	35,903	40,298	44,164
710300 Food Services - Purchased Services	4,205	6,063	3,020	4,216	5,966	6,821
710400 Food Services - Supplies / Materials	143,664	157,277	158,035	152,009	188,333	206,326
710500 Food Services - Capital Objects	22,519	300	72,631	3,470	8,673	9,360
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	342,478	345,852	432,488	342,138	400,349	430,109

Balance Sheet						
111000 Cash	92,713	104,488	32,345	97,399	133,735	174,977
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	8,264	6,932	31,939	0	13,418	13,821
115000 Inventories	0	0	0	6,576	6,738	11,400
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	4,119	5,250	3,232	3,300	4,490	4,532
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	22,533	24,603	27,222	24,283	31,115	32,867
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	74,325	81,567	33,830	76,392	118,286	162,799

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	28,540	28,821	36,041	28,512	33,362	35,842

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.60	2.83	0.94	2.68	3.55	4.54

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BRUNEAU-GRAND VIEW JOINT**
 DISTRICT NUMBER: **365.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	37,136	33,552	34,716	32,460	29,653	34,710
416200 Meal Sales - Non-reimbursable	7,726	9,658	9,931	9,836	9,994	9,801
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	968	179	0	90	2,212	1,283
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	87,613	88,433	84,840	92,162	111,817	128,502
445900 Commodities and Other Federal Grants	12,957	16,145	14,484	0	15,717	13,666
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	8,000	8,000	0	0	0	0
Total Revenues	154,400	155,967	143,971	134,548	169,393	187,962
Expenditures						
710100 Food Services - Salaries	67,780	73,014	68,600	83,265	60,284	66,223
710200 Food Services - Benefits	7,484	8,196	9,044	9,057	8,535	8,308
710300 Food Services - Purchased Services	855	174	692	1,341	1,782	3,175
710400 Food Services - Supplies / Materials	73,875	86,711	64,983	50,267	70,252	80,954
710500 Food Services - Capital Objects	1,000	0	0	120	0	2,964
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	150,994	168,095	143,319	144,050	140,853	161,624
Balance Sheet						
111000 Cash	19,195	3,356	4,790	0	27,314	5,730
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	4,255	5,603	0	5,830	5,000	53,430
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	977	301	993	616	418	652
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	9,288	7,602	2,090	13,010	11,152	11,426
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	13,185	1,056	1,707	-7,796	20,744	47,082
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	12,583	14,008	11,943	12,004	11,738	13,469
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.05	0.08	0.14	-0.65	1.77	3.50

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **PLEASANT VALLEY ELEMENTARY**
 DISTRICT NUMBER: **364.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MARSING JOINT**
 DISTRICT NUMBER: **363.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	34,921	37,348	34,346	42,165	31,498	42,757
416200 Meal Sales - Non-reimbursable	12,076	4,555	4,535	0	23	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	2,624	805	1,918	2,904	0	15,431
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	173,354	181,858	188,039	185,789	205,405	203,500
445900 Commodities and Other Federal Grants	14,779	0	15,207	17,162	18,911	16,224
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	11,933	11,860	15,872	15,521	17,233	17,811
Total Revenues	249,687	236,426	259,917	263,541	273,070	295,723
Expenditures						
710100 Food Services - Salaries	78,465	78,983	89,215	93,828	99,628	105,356
710200 Food Services - Benefits	27,247	24,148	32,953	34,926	38,566	41,145
710300 Food Services - Purchased Services	2,552	10,477	3,484	4,531	20,188	21,104
710400 Food Services - Supplies / Materials	112,621	109,744	110,335	115,752	121,480	115,184
710500 Food Services - Capital Objects	14,879	4,084	2,204	0	18,653	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	235,764	227,436	238,191	249,037	298,515	282,789
Balance Sheet						
111000 Cash	49,785	60,766	80,022	94,384	69,534	83,852
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	8,111	11,382	10,118	10,501
115000 Inventories	5,546	3,689	3,187	1,258	3,493	4,323
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	1,463	1,807	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	7,460	7,594	11,270	12,126	11,800	18,096
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	3,699	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	5,546	3,689	3,187	1,258	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	42,325	53,172	75,400	91,833	67,646	80,580
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	19,647	18,953	19,849	20,753	24,876	23,566
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.15	2.81	3.80	4.43	2.72	3.42

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **ONEIDA COUNTY**
 DISTRICT NUMBER: **351.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	89,506	93,435	83,247	88,615	86,579	85,477
416200 Meal Sales - Non-reimbursable	0	205	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	95,386	95,993	93,143	111,805	174,347	247,940
445900 Commodities and Other Federal Grants	14,746	17,637	17,400	16,315	16,311	16,492
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	12,000	0	0	0
Total Revenues	199,638	207,270	205,790	216,735	277,237	349,909
Expenditures						
710100 Food Services - Salaries	81,131	85,624	92,411	86,122	86,202	88,695
710200 Food Services - Benefits	10,189	13,133	12,864	13,719	16,232	15,726
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	127,561	113,144	105,157	99,354	106,920	130,498
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	218,881	211,901	210,432	199,195	209,354	234,919
Balance Sheet						
111000 Cash	0	0	0	0	50,519	165,509
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	25,632	30,023	34,864	17,364	0	0
213000 Accounts Payable	0	240	40	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-25,632	-30,263	-34,904	-17,364	50,519	165,509
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	18,240	17,658	17,536	16,600	17,446	19,577
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.41	-1.71	-1.99	-1.05	2.90	8.45

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CULDESAC JOINT**
 DISTRICT NUMBER: **342.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	25,165	31,528	22,889	22,541	23,462	25,032
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	418	1,663	1,628	1,604	996
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	26,844	25,329	27,769	30,463	41,189	39,937
445900 Commodities and Other Federal Grants	5,944	7,838	6,290	5,221	5,086	5,629
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	57,953	65,113	58,611	59,853	71,341	71,594

Expenditures						
710100 Food Services - Salaries	27,700	23,262	30,235	32,382	32,621	36,740
710200 Food Services - Benefits	0	2,467	0	0	0	0
710300 Food Services - Purchased Services	2,359	1,239	528	28	38	0
710400 Food Services - Supplies / Materials	32,037	32,329	24,701	26,822	33,820	37,615
710500 Food Services - Capital Objects	0	366	401	56	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	62,096	59,663	55,865	59,288	66,479	74,355

Balance Sheet						
111000 Cash	2,632	3,954	8,113	6,722	9,420	11,644
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	133	4,261	0	0	0	0
115000 Inventories	0	0	4,492	4,804	2,146	2,718
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	1,644	0	0	5,557
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	4,492	4,804	2,146	2,718
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	2,765	8,215	6,469	6,722	9,420	6,087

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	5,175	4,972	4,655	4,941	5,540	6,196

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.53	1.65	1.39	1.36	1.70	0.98

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **LAPWAI**
 DISTRICT NUMBER: **341.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	9	0	0	0
416100 Meal Sales - Reimbursable	14,185	14,809	19,882	20,134	22,736	18,533
416200 Meal Sales - Non-reimbursable	6,263	6,817	3,496	4,457	3,937	4,524
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	551	516	5,452	6,553	4,879	4,212
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	116,365	133,538	149,886	161,970	176,005	164,373
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	14,690	3,241	6,867	6,867	0	0
Total Revenues	152,054	158,921	185,592	199,981	207,557	191,642

Expenditures						
710100 Food Services - Salaries	56,414	65,549	69,870	67,803	69,593	68,066
710200 Food Services - Benefits	14,866	20,961	20,812	19,627	22,454	25,501
710300 Food Services - Purchased Services	4,184	2,817	2,809	3,659	8,789	5,418
710400 Food Services - Supplies / Materials	76,817	78,625	77,250	91,058	99,455	92,484
710500 Food Services - Capital Objects	0	290	0	7,192	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	152,281	168,242	170,741	189,339	200,291	191,469

Balance Sheet						
111000 Cash	20,953	484	12,227	44,404	28,241	48,625
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	3,547	17,532	21,160	3,163	26,089	4,464
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	546	1,313	0	1,194	0	0
213000 Accounts Payable	2,371	1,520	1,526	2,782	2,855	2,639
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	7,683	10,604	12,431	13,520	14,138	12,940
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	13,900	4,579	19,430	30,071	37,337	37,510

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	12,690	14,020	14,228	15,778	16,691	15,956

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.10	0.33	1.37	1.91	2.24	2.35

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **LEWISTON INDEPENDENT**
 DISTRICT NUMBER: **340.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	2,677	1,557	389	1,342	2,765	3,927
416100 Meal Sales - Reimbursable	529,857	553,202	572,633	596,188	612,659	614,290
416200 Meal Sales - Non-reimbursable	110,285	126,862	120,136	117,135	121,337	110,347
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	1,000	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	472,512	514,945	537,375	573,356	638,132	691,226
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	87,317	92,056	93,548	103,881	105,889	111,549
Total Revenues	1,202,648	1,288,622	1,324,081	1,392,902	1,480,782	1,531,339

Expenditures						
710100 Food Services - Salaries	552,409	578,297	610,639	612,573	619,008	629,660
710200 Food Services - Benefits	192,831	211,628	211,452	215,282	216,372	225,757
710300 Food Services - Purchased Services	6,359	8,090	6,081	7,552	8,512	8,972
710400 Food Services - Supplies / Materials	461,847	493,761	490,578	508,019	523,318	537,488
710500 Food Services - Capital Objects	3,607	100	0	200	25,802	48,133
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	1,217,053	1,291,876	1,318,750	1,343,626	1,393,012	1,450,010

Balance Sheet						
111000 Cash	0	15,063	0	0	0	3,673
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	149,657	120,628	85,414	193,680	269,159	351,093
115000 Inventories	62,974	79,187	80,833	68,584	91,997	111,414
116000 Other Current Assets	0	0	45,446	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	9,555	10,383	8,696	10,124	10,102	35,868
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	87,134	91,808	84,979	84,845	95,989	93,918
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	62,974	79,187	80,833	68,584	91,997	111,414
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	52,968	33,500	37,185	98,711	163,068	224,980

Average Monthly Expenditures (Total expenditures above divided by 12 operating months)	101,421	107,656	109,896	111,969	116,084	120,834
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.52	0.31	0.34	0.88	1.40	1.86
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MINIDOKA COUNTY JOINT**
 DISTRICT NUMBER: **331.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	8,136	10,148	10,269	9,189	6,603	7,555
416100 Meal Sales - Reimbursable	259,486	247,066	237,643	211,946	187,735	210,275
416200 Meal Sales - Non-reimbursable	39,611	36,278	36,078	35,394	33,008	33,058
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	680	5	490	267	6	0
439000 Other State Revenue	0	20,101	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	830,870	987,185	941,681	993,321	1,051,761	1,143,610
445900 Commodities and Other Federal Grants	91,528	0	107,140	0	106,575	92,313
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	576	0	0
460000 Transfers In	82,855	86,693	97,350	95,733	93,800	109,749
Total Revenues	1,313,166	1,387,476	1,430,651	1,346,426	1,479,488	1,596,560

Expenditures						
710100 Food Services - Salaries	491,688	513,431	542,254	534,229	540,719	585,213
710200 Food Services - Benefits	239,557	247,212	265,858	261,100	269,021	301,549
710300 Food Services - Purchased Services	8,634	9,891	9,192	12,299	11,334	18,375
710400 Food Services - Supplies / Materials	546,575	541,241	546,405	466,811	596,772	619,182
710500 Food Services - Capital Objects	0	19,251	11,469	10,482	28,115	34,385
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	1,286,454	1,331,026	1,375,178	1,284,921	1,445,961	1,558,704

Balance Sheet						
111000 Cash	8,162	1,294	2,118	1,270	85,662	273,622
112000 Investments	177,304	297,776	276,054	343,523	384,637	236,209
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	85,045	34,355	118,317	119,311	30,275	34,265
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	3,701	7,715	8,950	15,709	19,493	6,335
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	104,126	106,576	112,932	112,281	111,441	130,265
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	162,684	219,134	274,607	336,114	369,640	407,496

Average Monthly Expenditures (Total expenditures above divided by 12 operating months)	107,205	110,919	114,598	107,077	120,497	129,892
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.52	1.98	2.40	3.14	3.07	3.14
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SUGAR-SALEM JOINT**
 DISTRICT NUMBER: **322.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	2,164	1,621	636	0	0	0
416100 Meal Sales - Reimbursable	125,573	122,662	142,204	139,536	140,991	152,887
416200 Meal Sales - Non-reimbursable	16,472	15,212	15,282	16,588	13,910	11,594
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	3,219	3,080	4,341	5,140	5,402	4,494
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	206,692	201,610	188,752	198,341	202,954	208,230
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	354,120	344,185	351,215	359,605	363,257	377,205
Expenditures						
710100 Food Services - Salaries	135,097	134,593	138,388	141,678	140,642	140,084
710200 Food Services - Benefits	33,612	39,616	32,315	36,806	38,123	46,638
710300 Food Services - Purchased Services	6,984	8,933	2,471	2,676	2,726	3,100
710400 Food Services - Supplies / Materials	185,539	180,443	189,962	171,040	182,774	185,221
710500 Food Services - Capital Objects	836	0	365	880	1,410	330
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	362,068	363,585	363,501	353,080	365,675	375,373
Balance Sheet						
111000 Cash	92	5,984	0	29,270	25,598	29,114
112000 Investments	49,379	29,807	20,541	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	1,299	929	18,184	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	16,403	0	0	0
213000 Accounts Payable	112	19	1,966	0	283	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	25,330	30,773	26,714	29,103	27,566	29,533
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	25,328	5,928	-6,358	167	-2,251	-419
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	30,172	30,299	30,292	29,423	30,473	31,281
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.84	0.20	-0.21	0.01	-0.07	-0.01

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MADISON**
 DISTRICT NUMBER: **321.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	1,706	2,203	1,314	1,462	1,525	1,305
416100 Meal Sales - Reimbursable	241,902	245,133	288,777	284,390	290,587	319,554
416200 Meal Sales - Non-reimbursable	51,260	48,445	19,474	30,509	35,262	29,069
416900 Other Food Sales	57,050	53,006	1,146	1,687	2,471	2,577
419900 Other Local Sales	0	0	50,214	53,753	43,858	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	540,880	517,995	548,450	602,736	574,725	588,695
445900 Commodities and Other Federal Grants	0	390	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	892,798	867,172	909,375	974,537	948,428	941,200

Expenditures						
710100 Food Services - Salaries	353,414	349,430	357,874	384,973	406,538	425,809
710200 Food Services - Benefits	44,225	40,441	39,647	30,369	38,255	43,867
710300 Food Services - Purchased Services	13,986	7,323	12,247	12,856	15,247	23,960
710400 Food Services - Supplies / Materials	454,272	470,045	499,075	490,244	511,504	443,798
710500 Food Services - Capital Objects	425	1,808	0	0	10,221	7,589
710700 Insurance - Judgments	805	893	1,457	2,245	2,149	1,732
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	867,127	869,940	910,300	920,687	983,914	946,755

Balance Sheet						
111000 Cash	71,300	68,334	17,873	110,773	80,845	77,993
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	5,634	0	54,235	10,868	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	936	863	2,371	1,579	1,088	832
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	57,620	51,861	55,052	51,530	46,711	49,671
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	18,378	15,610	14,685	68,532	33,046	27,490

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	72,261	72,495	75,858	76,724	81,993	78,896

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.25	0.22	0.19	0.89	0.40	0.35

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **RICHFIELD**
 DISTRICT NUMBER: **316.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	289	367	385	191	146	240
416100 Meal Sales - Reimbursable	13,823	16,506	8,319	12,695	13,147	12,545
416200 Meal Sales - Non-reimbursable	4,327	6,030	9,986	6,416	6,955	6,146
416900 Other Food Sales	636	109	62	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	53,189	50,559	49,954	63,623	61,320	67,867
445900 Commodities and Other Federal Grants	0	5,762	5,538	7,159	6,052	5,751
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	72,264	79,333	74,244	90,084	87,620	92,549

Expenditures

710100 Food Services - Salaries	29,908	29,475	41,301	39,381	31,328	35,917
710200 Food Services - Benefits	9,034	9,402	0	14,740	12,965	12,879
710300 Food Services - Purchased Services	523	695	112	970	622	1,447
710400 Food Services - Supplies / Materials	31,084	32,876	33,261	33,690	34,820	37,362
710500 Food Services - Capital Objects	230	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	70,779	72,448	74,674	88,781	79,735	87,605

Balance Sheet

111000 Cash	20,378	27,487	27,057	36,104	36,682	48,509
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	6,665	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	5,804	5,805	5,805	0
213000 Accounts Payable	5,579	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	3,980	0	7,743	4,761	7,319
218000 Payroll Withholding	0	1,824	0	0	2,340	5,805
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	14,799	21,683	21,253	22,556	30,441	35,385

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	5,898	6,037	6,223	7,398	6,645	7,300
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.51	3.59	3.42	3.05	4.58	4.85
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **DIETRICH**
 DISTRICT NUMBER: **314.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	182	191	0	157	177
416100 Meal Sales - Reimbursable	11,846	12,298	11,698	12,194	16,802	18,977
416200 Meal Sales - Non-reimbursable	4,591	3,606	4,031	4,274	785	67
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	134	0	1,793	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	44,814	47,022	44,564	66,327	59,722	54,279
445900 Commodities and Other Federal Grants	24,950	6,880	6,880	0	0	5,944
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	86,201	70,122	67,364	84,588	77,466	79,444

Expenditures						
710100 Food Services - Salaries	22,843	23,896	27,167	22,472	20,852	34,012
710200 Food Services - Benefits	0	0	187	363	3,001	2,111
710300 Food Services - Purchased Services	0	0	0	0	2,660	1,234
710400 Food Services - Supplies / Materials	53,987	38,227	45,526	47,756	46,920	50,798
710500 Food Services - Capital Objects	0	13,504	4,021	815	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	76,830	75,627	76,901	71,406	73,433	88,155

Balance Sheet						
111000 Cash	34,500	26,537	19,458	31,625	36,052	33,490
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	2,458	0	2,636	1,979	3,803
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	1,621	1,358	3,295
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	6,036
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	34,500	28,995	19,458	32,640	36,673	27,962

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	6,403	6,302	6,408	5,951	6,119	7,346

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.39	4.60	3.04	5.48	5.99	3.81

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SHOSHONE JOINT**
 DISTRICT NUMBER: **312.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	19,719	21,756	28,271	28,237	28,750	30,448
416200 Meal Sales - Non-reimbursable	5,766	7,084	3,272	2,102	2,546	2,797
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	1,771	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	82,439	86,539	78,981	123,761	99,307	124,299
445900 Commodities and Other Federal Grants	9,802	9,476	9,644	0	12,453	10,900
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	8,817	6,940	0	7,778	8,117
Total Revenues	117,726	135,443	127,108	154,100	150,834	176,561
Expenditures						
710100 Food Services - Salaries	44,161	34,134	39,334	41,193	48,160	37,586
710200 Food Services - Benefits	22,746	21,822	23,588	25,224	27,735	22,590
710300 Food Services - Purchased Services	977	2,315	1,496	2,127	2,530	4,034
710400 Food Services - Supplies / Materials	67,189	66,330	65,342	69,110	70,950	71,652
710500 Food Services - Capital Objects	148	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	135,221	124,601	129,760	137,654	149,375	135,862
Balance Sheet						
111000 Cash	0	2,285	0	16,446	26,792	58,618
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	2,635	0	404	0	0	0
213000 Accounts Payable	0	260	223	627	901	640
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	6,182	0	0	0	8,612	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-8,817	2,025	-627	15,819	17,279	57,978
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	11,268	10,383	10,813	11,471	12,448	11,322
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.78	0.20	-0.06	1.38	1.39	5.12

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **HIGHLAND JOINT**
 DISTRICT NUMBER: **305.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	21,340	21,329	22,571	18,506	16,111	17,446
416200 Meal Sales - Non-reimbursable	2,543	2,188	3,436	3,365	5,414	3,317
416900 Other Food Sales	1,026	666	1,415	370	422	457
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	31,056	28,293	27,686	28,476	31,741	35,210
445900 Commodities and Other Federal Grants	7,511	8,142	9,063	8,674	6,873	6,246
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	3,767	3,016	9,613	4,306	3,508	3,187
Total Revenues	67,243	63,634	73,784	63,697	64,069	65,863

Expenditures						
710100 Food Services - Salaries	23,457	24,032	24,889	24,976	20,092	21,363
710200 Food Services - Benefits	10,522	11,252	13,321	11,822	10,998	11,825
710300 Food Services - Purchased Services	181	321	263	146	136	261
710400 Food Services - Supplies / Materials	35,149	36,014	34,964	24,162	20,262	22,440
710500 Food Services - Capital Objects	0	0	0	0	60	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	69,309	71,619	73,437	61,106	51,548	55,889

Balance Sheet						
111000 Cash	12,524	4,087	1,794	7,638	5,738	28,917
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	1,116	3,658	0	13,766	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	253	35	5	87	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	4,663	5,545	5,477	4,990	4,422	3,861
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	7,608	-377	-30	2,561	15,082	25,056

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	5,776	5,968	6,120	5,092	4,296	4,657

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.32	-0.06	0.00	0.50	3.51	5.38

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **KAMIAH JOINT**
 DISTRICT NUMBER: **304.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	486	313	519	400	255	288
416100 Meal Sales - Reimbursable	58,212	53,839	49,745	44,007	42,140	40,997
416200 Meal Sales - Non-reimbursable	4,900	4,567	4,126	4,029	4,274	7,055
416900 Other Food Sales	1,650	1,966	2,180	1,481	2,066	2,680
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	114,856	127,400	134,612	126,943	129,340	142,553
445900 Commodities and Other Federal Grants	14,152	16,938	17,695	16,987	16,578	15,990
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	194,256	205,023	208,877	193,847	194,653	209,563
Expenditures						
710100 Food Services - Salaries	83,646	79,245	82,445	83,394	78,777	73,419
710200 Food Services - Benefits	32,801	28,295	30,579	36,203	40,943	31,015
710300 Food Services - Purchased Services	237	1,397	2,554	2,094	2,200	1,509
710400 Food Services - Supplies / Materials	87,172	89,773	94,635	90,569	87,800	98,188
710500 Food Services - Capital Objects	0	1,182	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	203,856	199,892	210,213	212,260	209,720	204,131
Balance Sheet						
111000 Cash	145	309	580	0	0	0
112000 Investments	10,233	14,147	12,166	12,566	12,821	13,110
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	328	0	1,527	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	15,808	31,178	28,672
213000 Accounts Payable	161	188	217	72	61	346
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	18,804	17,396	18,520	19,563	19,526	16,604
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-8,259	-3,128	-4,464	-22,877	-37,944	-32,512

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	16,988	16,658	17,518	17,688	17,477	17,011
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.49	-0.19	-0.25	-1.29	-2.17	-1.91

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **NEZPERCE JOINT**
 DISTRICT NUMBER: **302.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	649	576	139	166	194
416100 Meal Sales - Reimbursable	0	0	19,556	18,030	20,842	20,798
416200 Meal Sales - Non-reimbursable	2,859	3,093	3,515	2,986	3,764	3,097
416900 Other Food Sales	17,803	18,916	0	253	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	30,993	30,032	22,434	21,512	22,232	21,015
445900 Commodities and Other Federal Grants	4,391	6,497	4,802	6,048	5,254	4,765
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	2,171	0	0	0	0	0
Total Revenues	58,217	59,187	50,883	48,968	52,258	49,869

Expenditures						
710100 Food Services - Salaries	15,709	16,413	17,104	16,726	18,134	18,587
710200 Food Services - Benefits	2,743	1,987	3,678	461	593	9,069
710300 Food Services - Purchased Services	1,409	2,717	1,311	609	1,737	208
710400 Food Services - Supplies / Materials	36,836	40,218	35,616	28,968	28,428	28,866
710500 Food Services - Capital Objects	4,750	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	61,447	61,335	57,709	46,764	48,892	56,730

Balance Sheet						
111000 Cash	1,255	1,104	506	0	1,409	245
112000 Investments	0	14,799	4,375	10,614	12,532	7,075
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	20,879	97	3,207	54	205	138
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	405	0	0
213000 Accounts Payable	5,149	1,171	9	245	568	10
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	2,041	2,033	2,101	1,835	2,038	2,757
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	8	9	0	12
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	14,944	12,796	5,970	8,174	11,540	4,679

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	5,121	5,111	4,809	3,897	4,074	4,728

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.92	2.50	1.24	2.10	2.83	0.99

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SOUTH LEMHI**
 DISTRICT NUMBER: **292.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	7,559	8,150	6,839	6,833	7,628	8,158
416200 Meal Sales - Non-reimbursable	2,631	2,441	2,688	2,270	2,177	2,566
416900 Other Food Sales	0	174	247	497	383	158
419900 Other Local Sales	198	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	28,467	23,347	19,369	19,467	19,590	16,359
445900 Commodities and Other Federal Grants	0	4,080	3,328	2,880	2,660	2,276
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	3,000	5,000	5,000	5,000	7,000	7,000
Total Revenues	41,855	43,192	37,471	36,947	39,438	36,517
Expenditures						
710100 Food Services - Salaries	14,174	15,338	11,778	14,451	14,392	16,402
710200 Food Services - Benefits	1,460	1,618	2,751	3,961	4,481	2,899
710300 Food Services - Purchased Services	2,807	1,696	1,300	1,234	834	673
710400 Food Services - Supplies / Materials	21,046	24,203	22,625	20,679	24,838	22,008
710500 Food Services - Capital Objects	338	0	530	346	0	30
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	39,825	42,855	38,984	40,671	44,545	42,012
Balance Sheet						
111000 Cash	4,723	5,060	5,514	2,700	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	42	1,544
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	2,699	9,411
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	1,967	2,877	2,627	2,912
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	4,723	5,060	3,547	-177	-5,284	-10,779
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	3,319	3,571	3,249	3,389	3,712	3,501
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.42	1.42	1.09	-0.05	-1.42	-3.08

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SALMON**
 DISTRICT NUMBER: **291.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	1,562	1,090	135	0	0	0
416100 Meal Sales - Reimbursable	52,850	50,553	53,381	52,735	56,646	54,025
416200 Meal Sales - Non-reimbursable	13,345	15,403	10,259	6,456	6,773	4,325
416900 Other Food Sales	492	512	401	1,895	548	600
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	110,135	108,537	104,402	112,370	131,299	140,522
445900 Commodities and Other Federal Grants	14,028	0	0	15,527	17,622	17,788
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	192,412	176,095	168,578	188,983	212,888	217,260

Expenditures						
710100 Food Services - Salaries	84,125	81,799	87,036	83,843	97,007	64,442
710200 Food Services - Benefits	19,222	19,623	18,022	22,975	21,091	17,224
710300 Food Services - Purchased Services	5,908	4,012	3,592	2,925	2,433	2,427
710400 Food Services - Supplies / Materials	80,746	71,494	70,660	82,954	100,971	106,329
710500 Food Services - Capital Objects	790	2,711	2,617	1,264	1,158	1,586
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	190,791	179,639	181,927	193,961	222,660	192,008

Balance Sheet						
111000 Cash	33,227	29,610	11,851	7,525	9,625	26,935
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	1,417	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	3,090	2,933	1,215	450	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	1,192	1,275	0	0	12,322	4,380
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	28,945	25,402	12,053	7,075	-2,697	22,555

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	15,899	14,970	15,161	16,163	18,555	16,001

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.82	1.70	0.80	0.44	-0.15	1.41

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **KIMBERLY**
 DISTRICT NUMBER: **414.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	2,280	2,303	620	111	55	611
416100 Meal Sales - Reimbursable	95,821	100,548	101,629	100,051	100,939	113,026
416200 Meal Sales - Non-reimbursable	12,311	11,250	8,709	6,679	6,301	5,695
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	2,343	2,435	5,824	1,534	2,921	4,466
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	116,462	123,100	137,536	146,712	144,995	165,724
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	229,217	239,636	254,318	255,087	255,211	289,522

Expenditures

710100 Food Services - Salaries	97,608	73,253	99,825	107,627	107,807	126,924
710200 Food Services - Benefits	15,004	15,123	18,904	23,288	22,291	23,700
710300 Food Services - Purchased Services	1,880	3,028	2,354	1,617	2,384	1,317
710400 Food Services - Supplies / Materials	116,120	113,132	129,521	121,609	116,037	124,236
710500 Food Services - Capital Objects	2,298	6,896	5,690	3,394	3,524	4,664
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	232,910	211,432	256,294	257,535	252,043	280,841

Balance Sheet

111000 Cash	55,695	73,798	72,083	69,057	72,669	97,742
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	444	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	9,974	-127	134	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	16,392
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	45,721	73,925	71,949	69,501	72,669	81,350

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	19,409	17,619	21,358	21,461	21,004	23,403
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.36	4.20	3.37	3.24	3.46	3.48
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: IDAHO DISTANCE EDUC. ACADEMY
DISTRICT NUMBER: 288.1

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WHITEPINE JOINT**
 DISTRICT NUMBER: **288.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	24,400	25,138	27,561	27,765
416200 Meal Sales - Non-reimbursable	0	0	3,919	4,639	5,631	5,507
416900 Other Food Sales	0	0	0	0	1,094	0
419900 Other Local Sales	0	0	84	0	65	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	43,759	46,019	41,735	37,229
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	11,633	9,546	18,128	22,848
Total Revenues	0	0	83,795	85,342	94,214	93,349

Expenditures						
710100 Food Services - Salaries	0	0	40,927	35,070	41,997	44,328
710200 Food Services - Benefits	0	0	11,072	10,242	13,230	14,010
710300 Food Services - Purchased Services	0	0	36	170	219	161
710400 Food Services - Supplies / Materials	0	0	31,760	39,420	38,768	34,850
710500 Food Services - Capital Objects	0	0	0	440	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	83,795	85,342	94,214	93,349

Balance Sheet						
111000 Cash	0	0	20	20	20	70
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	5,927	6,478	7,803	8,435
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	135	389	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	5,947	6,363	7,434	8,505
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	6,983	7,112	7,851	7,779

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **TROY**
DISTRICT NUMBER: **287.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	46,230	45,246	48,121	44,957
416200 Meal Sales - Non-reimbursable	0	0	3,691	3,663	2,401	3,377
416900 Other Food Sales	0	0	1,082	0	600	0
419900 Other Local Sales	0	0	3,566	0	3,665	5,591
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	45,176	42,225	50,005	59,092
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	99,745	91,134	104,792	113,017

Expenditures						
710100 Food Services - Salaries	0	0	45,551	45,359	47,786	47,537
710200 Food Services - Benefits	0	0	8,462	7,256	6,184	4,329
710300 Food Services - Purchased Services	0	0	76	1,025	628	726
710400 Food Services - Supplies / Materials	0	0	45,521	35,743	37,766	42,112
710500 Food Services - Capital Objects	0	0	0	0	3,590	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	99,610	89,383	95,954	94,704

Balance Sheet						
111000 Cash	0	0	20	20	20	16
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	6,782	0	20,297	37,846
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	10,669	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	58	528	257
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	6,667	8,745	9,065	8,568
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	135	1,886	10,724	29,037

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	8,301	7,449	7,996	7,892

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.02	0.25	1.34	3.68

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **TROY**
DISTRICT NUMBER: **287.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	46,230	45,246	48,121	44,957
416200 Meal Sales - Non-reimbursable	0	0	3,691	3,663	2,401	3,377
416900 Other Food Sales	0	0	1,082	0	600	0
419900 Other Local Sales	0	0	3,566	0	3,665	5,591
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	45,176	42,225	50,005	59,092
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	99,745	91,134	104,792	113,017

Expenditures						
710100 Food Services - Salaries	0	0	45,551	45,359	47,786	47,537
710200 Food Services - Benefits	0	0	8,462	7,256	6,184	4,329
710300 Food Services - Purchased Services	0	0	76	1,025	628	726
710400 Food Services - Supplies / Materials	0	0	45,521	35,743	37,766	42,112
710500 Food Services - Capital Objects	0	0	0	0	3,590	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	99,610	89,383	95,954	94,704

Balance Sheet						
111000 Cash	0	0	20	20	20	16
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	6,782	0	20,297	37,846
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	10,669	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	58	528	257
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	6,667	8,745	9,065	8,568
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	135	1,886	10,724	29,037

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	8,301	7,449	7,996	7,892

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.02	0.25	1.34	3.68

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **POTLATCH**
 DISTRICT NUMBER: **285.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	63,839	59,143	60,394	60,770	58,397	57,992
416200 Meal Sales - Non-reimbursable	7,571	6,458	5,984	5,812	5,877	7,151
416900 Other Food Sales	53	0	0	0	0	0
419900 Other Local Sales	60	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	82
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	51,060	66,602	68,732	62,752	70,004	74,855
445900 Commodities and Other Federal Grants	11,371	11,303	10,620	13,262	15,187	14,849
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	13,786	2,116	0	0	0	0
Total Revenues	147,740	145,622	145,730	142,596	149,465	154,929

Expenditures						
710100 Food Services - Salaries	61,108	65,346	67,877	65,398	65,842	69,199
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	1,031	1,494	1,061	1,111	-46	1,451
710400 Food Services - Supplies / Materials	74,608	77,230	72,325	73,753	77,336	78,215
710500 Food Services - Capital Objects	0	1,552	1,353	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	136,747	145,622	142,616	140,262	143,132	148,865

Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	9,313	10,957	13,646	15,073	22,209	27,953
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	9,313	10,957	10,532	9,625	10,428	10,108
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	3,114	5,448	11,781	17,845

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	11,396	12,135	11,885	11,689	11,928	12,405

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.26	0.47	0.99	1.44

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **KENDRICK JOINT**
 DISTRICT NUMBER: **283.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	45,637	43,426	46,774	41,821	40,329	39,251
416200 Meal Sales - Non-reimbursable	10,427	8,681	8,561	7,778	6,904	6,298
416900 Other Food Sales	0	0	0	474	747	987
419900 Other Local Sales	364	197	180	0	0	0
439000 Other State Revenue	0	0	0	0	0	875
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	51,922	52,226	57,111	61,686	62,210	57,860
445900 Commodities and Other Federal Grants	9,783	11,738	12,892	14,578	9,948	8,807
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	6,750	5,631	0	0	0	0
Total Revenues	124,883	121,899	125,518	126,337	120,138	114,078

Expenditures						
710100 Food Services - Salaries	53,443	48,653	52,124	49,193	47,488	48,118
710200 Food Services - Benefits	15,857	17,224	18,216	18,021	13,424	21,633
710300 Food Services - Purchased Services	2,304	3,912	1,447	1,553	1,761	6,534
710400 Food Services - Supplies / Materials	53,022	50,258	53,378	51,579	50,373	47,980
710500 Food Services - Capital Objects	257	1,852	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	124,883	121,899	125,165	120,346	113,046	124,265

Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	4,911	7,713	8,384	8,596	22,846	15,604
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	6,049	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	1,654	1,150	0	0	0
213000 Accounts Payable	238	317	550	122	753	1,253
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	4,673	5,742	6,331	8,179	7,753	11,102
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	904	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	353	6,344	13,436	3,249

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	10,407	10,158	10,430	10,029	9,421	10,355

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.03	0.63	1.43	0.31

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **GENESEE JOINT**
 DISTRICT NUMBER: **282.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	55,825	54,999	56,958	60,668	57,615	51,213
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	21,499	21,848	23,474	23,706	26,500	19,584
445900 Commodities and Other Federal Grants	6,512	8,907	8,440	8,415	6,967	5,833
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	7,435	10,000	10,000	10,000	1,500	6,700
Total Revenues	91,271	95,754	98,872	102,789	92,582	83,330

Expenditures						
710100 Food Services - Salaries	32,052	32,548	34,109	35,314	35,779	41,647
710200 Food Services - Benefits	4,104	5,707	7,263	9,343	10,865	15,652
710300 Food Services - Purchased Services	1,930	960	1,221	1,117	1,109	1,546
710400 Food Services - Supplies / Materials	47,374	47,367	51,899	41,556	40,820	38,668
710500 Food Services - Capital Objects	1,691	2,794	3,079	577	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	87,151	89,376	97,571	87,907	88,573	97,513

Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	3,213	7,256	11,606	531
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	16,110	10,223	11,298	0	0	1,670
213000 Accounts Payable	670	52	1,064	1,359	1,309	550
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	7,344	6,351	6,692	7,460	7,851	8,940
218000 Payroll Withholding	0	1,120	604	0	0	1,108
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-24,124	-17,746	-16,445	-1,563	2,446	-11,737

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	7,263	7,448	8,131	7,326	7,381	8,126

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-3.32	-2.38	-2.02	-0.21	0.33	-1.44

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WHITEPINE JOINT**
 DISTRICT NUMBER: **288.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	24,400	25,138	27,561	27,765
416200 Meal Sales - Non-reimbursable	0	0	3,919	4,639	5,631	5,507
416900 Other Food Sales	0	0	0	0	1,094	0
419900 Other Local Sales	0	0	84	0	65	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	43,759	46,019	41,735	37,229
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	11,633	9,546	18,128	22,848
Total Revenues	0	0	83,795	85,342	94,214	93,349

Expenditures						
710100 Food Services - Salaries	0	0	40,927	35,070	41,997	44,328
710200 Food Services - Benefits	0	0	11,072	10,242	13,230	14,010
710300 Food Services - Purchased Services	0	0	36	170	219	161
710400 Food Services - Supplies / Materials	0	0	31,760	39,420	38,768	34,850
710500 Food Services - Capital Objects	0	0	0	440	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	83,795	85,342	94,214	93,349

Balance Sheet						
111000 Cash	0	0	20	20	20	70
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	5,927	6,478	7,803	8,435
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	135	389	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	5,947	6,363	7,434	8,505
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	6,983	7,112	7,851	7,779

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **TROY**
DISTRICT NUMBER: **287.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	46,230	45,246	48,121	44,957
416200 Meal Sales - Non-reimbursable	0	0	3,691	3,663	2,401	3,377
416900 Other Food Sales	0	0	1,082	0	600	0
419900 Other Local Sales	0	0	3,566	0	3,665	5,591
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	45,176	42,225	50,005	59,092
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	99,745	91,134	104,792	113,017

Expenditures						
710100 Food Services - Salaries	0	0	45,551	45,359	47,786	47,537
710200 Food Services - Benefits	0	0	8,462	7,256	6,184	4,329
710300 Food Services - Purchased Services	0	0	76	1,025	628	726
710400 Food Services - Supplies / Materials	0	0	45,521	35,743	37,766	42,112
710500 Food Services - Capital Objects	0	0	0	0	3,590	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	99,610	89,383	95,954	94,704

Balance Sheet						
111000 Cash	0	0	20	20	20	16
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	6,782	0	20,297	37,846
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	10,669	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	58	528	257
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	6,667	8,745	9,065	8,568
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	135	1,886	10,724	29,037

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	8,301	7,449	7,996	7,892

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.02	0.25	1.34	3.68

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **POTLATCH**
 DISTRICT NUMBER: **285.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	63,839	59,143	60,394	60,770	58,397	57,992
416200 Meal Sales - Non-reimbursable	7,571	6,458	5,984	5,812	5,877	7,151
416900 Other Food Sales	53	0	0	0	0	0
419900 Other Local Sales	60	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	82
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	51,060	66,602	68,732	62,752	70,004	74,855
445900 Commodities and Other Federal Grants	11,371	11,303	10,620	13,262	15,187	14,849
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	13,786	2,116	0	0	0	0
Total Revenues	147,740	145,622	145,730	142,596	149,465	154,929
Expenditures						
710100 Food Services - Salaries	61,108	65,346	67,877	65,398	65,842	69,199
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	1,031	1,494	1,061	1,111	-46	1,451
710400 Food Services - Supplies / Materials	74,608	77,230	72,325	73,753	77,336	78,215
710500 Food Services - Capital Objects	0	1,552	1,353	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	136,747	145,622	142,616	140,262	143,132	148,865
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	9,313	10,957	13,646	15,073	22,209	27,953
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	9,313	10,957	10,532	9,625	10,428	10,108
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	3,114	5,448	11,781	17,845

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	11,396	12,135	11,885	11,689	11,928	12,405

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.26	0.47	0.99	1.44

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **KENDRICK JOINT**
 DISTRICT NUMBER: **283.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	45,637	43,426	46,774	41,821	40,329	39,251
416200 Meal Sales - Non-reimbursable	10,427	8,681	8,561	7,778	6,904	6,298
416900 Other Food Sales	0	0	0	474	747	987
419900 Other Local Sales	364	197	180	0	0	0
439000 Other State Revenue	0	0	0	0	0	875
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	51,922	52,226	57,111	61,686	62,210	57,860
445900 Commodities and Other Federal Grants	9,783	11,738	12,892	14,578	9,948	8,807
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	6,750	5,631	0	0	0	0
Total Revenues	124,883	121,899	125,518	126,337	120,138	114,078

Expenditures						
710100 Food Services - Salaries	53,443	48,653	52,124	49,193	47,488	48,118
710200 Food Services - Benefits	15,857	17,224	18,216	18,021	13,424	21,633
710300 Food Services - Purchased Services	2,304	3,912	1,447	1,553	1,761	6,534
710400 Food Services - Supplies / Materials	53,022	50,258	53,378	51,579	50,373	47,980
710500 Food Services - Capital Objects	257	1,852	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	124,883	121,899	125,165	120,346	113,046	124,265

Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	4,911	7,713	8,384	8,596	22,846	15,604
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	6,049	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	1,654	1,150	0	0	0
213000 Accounts Payable	238	317	550	122	753	1,253
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	4,673	5,742	6,331	8,179	7,753	11,102
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	904	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	353	6,344	13,436	3,249

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	10,407	10,158	10,430	10,029	9,421	10,355

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.03	0.63	1.43	0.31

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **GENESEE JOINT**
 DISTRICT NUMBER: **282.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	55,825	54,999	56,958	60,668	57,615	51,213
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	21,499	21,848	23,474	23,706	26,500	19,584
445900 Commodities and Other Federal Grants	6,512	8,907	8,440	8,415	6,967	5,833
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	7,435	10,000	10,000	10,000	1,500	6,700
Total Revenues	91,271	95,754	98,872	102,789	92,582	83,330

Expenditures						
710100 Food Services - Salaries	32,052	32,548	34,109	35,314	35,779	41,647
710200 Food Services - Benefits	4,104	5,707	7,263	9,343	10,865	15,652
710300 Food Services - Purchased Services	1,930	960	1,221	1,117	1,109	1,546
710400 Food Services - Supplies / Materials	47,374	47,367	51,899	41,556	40,820	38,668
710500 Food Services - Capital Objects	1,691	2,794	3,079	577	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	87,151	89,376	97,571	87,907	88,573	97,513

Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	3,213	7,256	11,606	531
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	16,110	10,223	11,298	0	0	1,670
213000 Accounts Payable	670	52	1,064	1,359	1,309	550
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	7,344	6,351	6,692	7,460	7,851	8,940
218000 Payroll Withholding	0	1,120	604	0	0	1,108
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-24,124	-17,746	-16,445	-1,563	2,446	-11,737

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	7,263	7,448	8,131	7,326	7,381	8,126

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-3.32	-2.38	-2.02	-0.21	0.33	-1.44

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MOSCOW CHARTER SCHOOL**
 DISTRICT NUMBER: **281.1**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	10,867	12,732	10,035	13,774
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	7,103	9,154	11,839	13,092
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	6,292	5,237
Total Revenues	0	0	17,970	21,886	28,166	32,103
Expenditures						
710100 Food Services - Salaries	0	0	1,120	3,915	7,510	8,111
710200 Food Services - Benefits	0	0	548	299	575	620
710300 Food Services - Purchased Services	0	0	16,319	17,531	19,699	22,670
710400 Food Services - Supplies / Materials	0	0	3,691	141	382	702
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	21,678	21,886	28,166	32,103
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	1,807	1,824	2,347	2,675
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MOSCOW**
DISTRICT NUMBER: **281.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	254,444	255,833	267,303	262,144	263,510	266,806
416200 Meal Sales - Non-reimbursable	31,727	28,899	26,695	22,160	20,291	17,781
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	29,143	38,880	56,831	64,324	50,347	58,868
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	240,998	248,848	248,503	260,625	255,885	294,697
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	39,591	40,130	54,164	46,011	45,542	46,324
Total Revenues	595,903	612,590	653,496	655,264	635,575	684,476

Expenditures						
710100 Food Services - Salaries	217,699	221,918	225,883	228,491	225,214	236,177
710200 Food Services - Benefits	79,964	81,768	91,427	93,752	100,581	110,340
710300 Food Services - Purchased Services	5,469	5,413	3,366	5,331	10,010	5,772
710400 Food Services - Supplies / Materials	255,312	274,670	271,091	272,210	270,748	302,498
710500 Food Services - Capital Objects	2,961	1,458	7,055	5,116	1,649	14,215
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	561,405	585,227	598,822	604,900	608,202	669,002

Balance Sheet						
111000 Cash	94,466	0	150,607	235,193	260,561	281,721
112000 Investments	0	130,997	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	1,071	0	25,739	837	0	0
115000 Inventories	30,156	24,386	30,415	29,273	26,738	25,724
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	3,563	3,765	1,821	6,109	775	2,690
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	35,802	37,652	42,594	39,913	39,703	42,086
218000 Payroll Withholding	6,020	6,294	0	6,571	6,738	7,110
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	30,156	24,386	30,415	29,273	26,738	25,724
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	50,152	83,286	131,931	183,437	213,345	229,835

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	46,784	48,769	49,902	50,408	50,684	55,750

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.07	1.71	2.64	3.64	4.21	4.12

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **KOOTENAI JOINT**
 DISTRICT NUMBER: **274.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	790	1,116	905	646	422	477
416100 Meal Sales - Reimbursable	29,551	0	0	0	36,108	30,275
416200 Meal Sales - Non-reimbursable	6,351	36,338	46,286	38,113	0	4,334
416900 Other Food Sales	0	0	0	0	0	134
419900 Other Local Sales	99	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	57,092	52,706	33,738	42,110	67,093	62,664
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	93,883	90,160	80,929	80,869	103,623	97,884

Expenditures

710100 Food Services - Salaries	29,593	27,396	32,587	35,040	35,483	30,420
710200 Food Services - Benefits	8,663	10,158	6,875	9,111	11,832	11,835
710300 Food Services - Purchased Services	1,049	585	173	286	1,331	1,304
710400 Food Services - Supplies / Materials	46,701	37,628	34,779	35,622	45,106	51,655
710500 Food Services - Capital Objects	0	0	2,300	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	86,006	75,767	76,714	80,059	93,752	95,214

Balance Sheet

111000 Cash	25,188	39,007	30,355	42,919	45,478	54,408
112000 Investments	18,138	19,254	20,159	20,805	21,227	21,704
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	11,348	0	6,409	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	618	240	0	0	0	267
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	5,669	6,588	6,214	7,266	6,786	6,846
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	37,039	51,433	55,648	56,458	66,328	68,999

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	7,167	6,314	6,393	6,672	7,813	7,935
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.17	8.15	8.70	8.46	8.49	8.70
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **POST FALLS**
 DISTRICT NUMBER: **273.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	231,030	339,240	392,991	408,396	443,447	485,658
416200 Meal Sales - Non-reimbursable	102,193	169,220	149,704	161,540	147,646	142,333
416900 Other Food Sales	0	0	0	8,312	9,040	9,353
419900 Other Local Sales	5,142	8,871	8,234	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	427,198	503,745	653,531	719,625	846,975	941,892
445900 Commodities and Other Federal Grants	41,747	54,597	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	47,340	74,112	77,467	73,912	83,322	105,767
Total Revenues	854,650	1,149,785	1,281,927	1,371,785	1,530,430	1,685,003

Expenditures						
710100 Food Services - Salaries	286,473	430,167	438,733	442,607	482,211	599,747
710200 Food Services - Benefits	87,282	135,529	147,383	129,960	150,635	188,602
710300 Food Services - Purchased Services	10,237	17,486	3,813	7,920	19,766	32,281
710400 Food Services - Supplies / Materials	463,104	658,539	669,375	675,294	797,214	936,548
710500 Food Services - Capital Objects	4,950	16,509	100	5,500	5,541	19,018
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	852,046	1,258,230	1,259,404	1,261,281	1,455,367	1,776,196

Balance Sheet						
111000 Cash	31,477	0	0	63,290	122,100	6,958
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	16,562	0	89,787	9,996	26,936	57,781
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	61,984	129,561	0	0	0
213000 Accounts Payable	519	338	2,710	22	118	603
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	4,082	2,685	0	5,244	5,835	12,246
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	43,438	-65,007	-42,484	68,020	143,083	51,890

Average Monthly Expenditures (Total expenditures above divided by 12 operating months)	71,004	104,853	104,950	105,107	121,281	148,016
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.61	-0.62	-0.40	0.65	1.18	0.35
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **LAKELAND**
 DISTRICT NUMBER: **272.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	32	0
415000 Earnings on Investments	1,367	836	2,497	2,142	1,649	2,098
416100 Meal Sales - Reimbursable	284,937	277,277	282,616	310,619	284,812	309,088
416200 Meal Sales - Non-reimbursable	125,810	125,331	115,653	132,686	142,335	152,663
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	16,217	5,080	887	669	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	386,915	388,486	427,265	438,536	455,473	473,366
445900 Commodities and Other Federal Grants	54,782	64,594	59,149	72,790	48,891	68,253
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	32,422	34,205	39,800	3,564	2,849	3,096
Total Revenues	902,450	895,809	927,867	961,006	936,041	1,008,564

Expenditures						
710100 Food Services - Salaries	261,428	273,683	291,708	15,659	15,507	16,401
710200 Food Services - Benefits	80,794	84,097	82,921	7,786	2,954	3,205
710300 Food Services - Purchased Services	100,603	111,722	128,497	450,213	452,760	492,658
710400 Food Services - Supplies / Materials	392,971	426,646	404,027	436,333	420,256	453,728
710500 Food Services - Capital Objects	13,821	23,864	1,486	7,475	300	7,671
710700 Insurance - Judgments	4,142	3,373	3,732	3,791	4,875	5,119
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	6,630	7,930	36,175	36,175	36,175
Total Expenditures	853,759	930,015	920,301	957,432	932,827	1,014,957

Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	98,274	57,270	68,204	62,218	64,952	58,772
115000 Inventories	12,699	14,285	17,268	20,378	20,600	20,519
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	1,235	0
213000 Accounts Payable	0	0	7,943	1,493	0	1,367
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	6,804	1,592	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	104,169	69,963	77,529	81,103	84,317	77,924

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	71,147	77,501	76,692	79,786	77,736	84,580

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.46	0.90	1.01	1.02	1.08	0.92

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **COEUR D' ALENE CHARTER ACADEMY**
 DISTRICT NUMBER: **271.1**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **COEUR D' ALENE**
DISTRICT NUMBER: **271.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	814,940	877,133	908,579	927,744	955,176	1,028,300
416200 Meal Sales - Non-reimbursable	288,288	293,139	287,845	277,684	285,173	277,182
416900 Other Food Sales	62,763	59,544	53,707	64,862	54,094	62,675
419900 Other Local Sales	75	0	0	0	21,923	1,628
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	1,031,334	1,071,583	1,204,551	1,293,656	1,196,871	1,509,629
445900 Commodities and Other Federal Grants	0	127,004	111,946	67,920	295,216	52,752
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	105,000	130,000	126,116	158,186	142,750	147,298
Total Revenues	2,302,400	2,558,403	2,692,744	2,790,052	2,951,203	3,079,464

Expenditures						
710100 Food Services - Salaries	787,215	884,796	881,187	892,270	941,424	978,554
710200 Food Services - Benefits	246,673	290,649	276,794	279,664	348,294	394,983
710300 Food Services - Purchased Services	60,921	48,430	32,290	57,458	60,104	38,169
710400 Food Services - Supplies / Materials	1,207,951	1,394,056	1,447,749	1,434,626	1,603,880	1,717,191
710500 Food Services - Capital Objects	48,496	6,951	22,579	25,508	16,670	57,270
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	984
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	32,820	58,493	56,940
Total Expenditures	2,351,256	2,624,882	2,660,599	2,722,346	3,028,865	3,244,091

Balance Sheet						
111000 Cash	1,100	88,749	1,100	181,034	107,563	21,549
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	176,218	50,912	199,352	67,919	71,698	85,960
115000 Inventories	105,477	99,745	87,541	85,045	96,316	66,729
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	25,650	0	0	0
213000 Accounts Payable	0	166	6,006	7,301	19,283	71,219
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	103,250	123,039	108,246	112,078	118,563	132,391
218000 Payroll Withholding	0	3,135	2,880	1,702	2,476	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	179,545	113,066	145,211	212,917	135,255	-29,372

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	195,938	218,740	221,717	226,862	252,405	270,341

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.92	0.52	0.65	0.94	0.54	-0.11

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **VALLEY**
 DISTRICT NUMBER: **262.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	3,359	1,734	1,263	905	1,480
416100 Meal Sales - Reimbursable	44,658	41,605	45,165	46,993	45,560	44,635
416200 Meal Sales - Non-reimbursable	6,485	5,978	7,678	6,332	5,996	7,199
416900 Other Food Sales	14,703	15,645	22,220	16,712	920	10,655
419900 Other Local Sales	2,954	3,309	742	5,376	7,417	4,238
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	156,902	165,185	185,098	195,694	189,218	226,093
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	13,753	13,407	15,428	15,250	14,050	14,543
Total Revenues	239,455	248,488	278,065	287,620	264,066	308,843

Expenditures						
710100 Food Services - Salaries	77,780	82,161	86,743	89,981	82,416	89,055
710200 Food Services - Benefits	31,960	32,207	35,305	37,215	33,996	33,504
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	125,106	132,323	152,713	156,755	137,225	170,336
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	234,846	246,691	274,761	283,951	253,637	292,895

Balance Sheet						
111000 Cash	22,785	21,279	30,262	30,917	38,551	52,986
112000 Investments	40,905	43,887	40,454	41,619	42,465	43,418
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	468	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	222	222	0
213000 Accounts Payable	1,710	193	1,674	194	0	0
214000 Contracts Payable	12,757	0	0	15,888	0	13,795
217000 Salaries / Benefits Payable	0	15,854	16,619	0	14,133	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	49,691	49,119	52,423	56,232	66,661	82,609

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	19,571	20,558	22,897	23,663	21,136	24,408

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.54	2.39	2.29	2.38	3.15	3.38

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **JEROME JOINT**
 DISTRICT NUMBER: **261.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	1,453	1,532	581	429	512	855
416100 Meal Sales - Reimbursable	233,784	162,720	181,379	169,735	177,719	181,812
416200 Meal Sales - Non-reimbursable	0	37,713	61,835	16,250	18,773	16,216
416900 Other Food Sales	0	18,363	-3,093	36,148	27,067	34,681
419900 Other Local Sales	8,465	7,024	9,874	4,132	7,770	7,701
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	472,436	489,067	504,216	504,898	564,031	650,767
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	716,138	716,419	754,792	731,592	795,872	892,032
Expenditures						
710100 Food Services - Salaries	273,630	281,560	294,696	290,057	281,055	292,470
710200 Food Services - Benefits	81,263	97,332	104,898	106,241	114,709	114,160
710300 Food Services - Purchased Services	16,015	22,244	16,391	16,034	15,518	16,094
710400 Food Services - Supplies / Materials	320,778	320,679	329,888	336,903	339,235	378,053
710500 Food Services - Capital Objects	1,000	3,086	2,131	4,100	1,036	12,308
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	692,686	724,901	748,004	753,335	751,553	813,085
Balance Sheet						
111000 Cash	93,003	86,377	98,467	72,345	117,476	201,250
112000 Investments	11,050	11,405	11,517	11,625	12,224	12,333
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	6,945	7,710	8,470	7,705	8,028	9,063
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	46,146	47,260	52,312	48,199	49,590	54,295
218000 Payroll Withholding	7,969	9,831	10,953	10,030	10,373	11,639
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	56,883	48,401	55,189	33,446	77,765	156,712
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	57,724	60,408	62,334	62,778	62,629	67,757
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.99	0.80	0.89	0.53	1.24	2.31

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WEST JEFFERSON**
 DISTRICT NUMBER: **253.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	49,336	45,501	51,073	50,708	47,726	41,165
416200 Meal Sales - Non-reimbursable	9,243	2,081	1,869	2,328	2,687	2,883
416900 Other Food Sales	6,157	5,176	5,506	6,325	6,909	6,169
419900 Other Local Sales	11,572	127	108	0	196	423
439000 Other State Revenue	0	2,346	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	75,134	69,900	69,583	87,512	98,500	96,833
445900 Commodities and Other Federal Grants	0	12,609	10,903	0	0	14,373
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	21,786	49,053	28,592	39,372	30,000	30,000
Total Revenues	173,228	186,793	167,634	186,245	186,018	191,846

Expenditures						
710100 Food Services - Salaries	51,753	54,313	68,624	73,972	70,313	67,839
710200 Food Services - Benefits	28,763	31,024	28,592	32,554	33,737	39,818
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	102,406	70,851	62,061	66,623	70,150	71,098
710500 Food Services - Capital Objects	287	0	0	0	182	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	183,209	156,188	159,277	173,149	174,382	178,755

Balance Sheet						
111000 Cash	0	8,431	8,305	39,440	55,971	71,015
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	8,453	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	9,801	0	0	0	0	0
213000 Accounts Payable	0	30	0	0	15	18
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	12,403	0	0	9,586	14,466	16,416
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-22,204	8,401	16,758	29,854	41,490	54,581

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	15,267	13,016	13,273	14,429	14,532	14,896

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.45	0.65	1.26	2.07	2.86	3.66

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **RIRIE JOINT**
 DISTRICT NUMBER: **252.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	52,003	54,284	50,932	16,722	2,372	3,386
416200 Meal Sales - Non-reimbursable	11,452	5,314	6,820	45,641	62,555	72,889
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	1,891	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	97,916	97,404	102,592	115,745	133,366	206,332
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	11,600	10,057	10,264	12,528	22,200	9,535
Total Revenues	172,971	168,950	170,608	190,636	220,493	292,142
Expenditures						
710100 Food Services - Salaries	53,907	56,583	61,140	7,292	48,592	69,979
710200 Food Services - Benefits	25,395	31,065	32,633	8,486	28,301	34,467
710300 Food Services - Purchased Services	357	606	19	142,054	12,573	2,370
710400 Food Services - Supplies / Materials	95,494	89,904	90,745	40,856	101,076	146,279
710500 Food Services - Capital Objects	356	540	88	349	10,999	1,983
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	175,509	178,698	184,625	199,037	201,541	255,078
Balance Sheet						
111000 Cash	0	0	0	0	0	10,585
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	23,200	9,974	10,038	2,180	16,890	15,774
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	17,425	12,670	24,894	30,480	21,822	0
213000 Accounts Payable	0	0	0	4,690	48	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	8,502	9,779	11,636	1,903	10,961	5,236
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-2,727	-12,475	-26,492	-34,893	-15,941	21,123

Average Monthly Expenditures (Total expenditures above divided by 12 operating months)	14,626	14,892	15,385	16,586	16,795	21,257
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.19	-0.84	-1.72	-2.10	-0.95	0.99
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **RIRIE JOINT**
 DISTRICT NUMBER: **252.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	52,003	54,284	50,932	16,722	2,372	3,386
416200 Meal Sales - Non-reimbursable	11,452	5,314	6,820	45,641	62,555	72,889
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	1,891	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	97,916	97,404	102,592	115,745	133,366	206,332
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	11,600	10,057	10,264	12,528	22,200	9,535
Total Revenues	172,971	168,950	170,608	190,636	220,493	292,142
Expenditures						
710100 Food Services - Salaries	53,907	56,583	61,140	7,292	48,592	69,979
710200 Food Services - Benefits	25,395	31,065	32,633	8,486	28,301	34,467
710300 Food Services - Purchased Services	357	606	19	142,054	12,573	2,370
710400 Food Services - Supplies / Materials	95,494	89,904	90,745	40,856	101,076	146,279
710500 Food Services - Capital Objects	356	540	88	349	10,999	1,983
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	175,509	178,698	184,625	199,037	201,541	255,078
Balance Sheet						
111000 Cash	0	0	0	0	0	10,585
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	23,200	9,974	10,038	2,180	16,890	15,774
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	17,425	12,670	24,894	30,480	21,822	0
213000 Accounts Payable	0	0	0	4,690	48	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	8,502	9,779	11,636	1,903	10,961	5,236
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-2,727	-12,475	-26,492	-34,893	-15,941	21,123

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	14,626	14,892	15,385	16,586	16,795	21,257

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.19	-0.84	-1.72	-2.10	-0.95	0.99

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **JEFFERSON COUNTY JOINT**
 DISTRICT NUMBER: **251.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	9,378	9,268	3,333	2,663	1,673	1,664
416100 Meal Sales - Reimbursable	257,358	272,099	277,756	294,707	322,099	389,052
416200 Meal Sales - Non-reimbursable	48,350	51,584	44,257	39,898	22,878	0
416900 Other Food Sales	0	3,556	4,747	3,317	3,524	4,693
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	438,657	451,690	438,805	481,061	528,429	751,248
445900 Commodities and Other Federal Grants	66,934	73,620	81,066	78,891	58,522	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	820,677	861,817	849,964	900,537	937,125	1,146,657

Expenditures						
710100 Food Services - Salaries	327,252	340,231	344,652	354,731	357,255	386,309
710200 Food Services - Benefits	46,383	56,674	63,714	53,378	73,626	75,941
710300 Food Services - Purchased Services	9,516	11,765	6,045	8,306	36,521	29,725
710400 Food Services - Supplies / Materials	455,973	456,619	438,414	486,296	478,953	544,563
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	839,124	865,289	852,825	902,711	946,355	1,036,538

Balance Sheet						
111000 Cash	150,116	0	10,836	13,710	97,009	219,016
112000 Investments	0	137,094	120,196	118,152	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	8,877	8,732	6,231	7,905	17,910	9,283
115000 Inventories	19,986	17,475	30,497	24,906	35,671	40,367
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	13,718	0	0	0	0	0
213000 Accounts Payable	886	5,094	4,038	2,492	2,823	1,064
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	53,593	50,897	59,273	59,906	54,722	64,438
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	19,986	17,475	30,497	24,906	0	40,367
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	90,796	89,835	73,952	77,369	93,045	162,797

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	69,927	72,107	71,069	75,226	78,863	86,378

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.30	1.25	1.04	1.03	1.18	1.88

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **JEFFERSON COUNTY JOINT**
 DISTRICT NUMBER: **251.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	9,378	9,268	3,333	2,663	1,673	1,664
416100 Meal Sales - Reimbursable	257,358	272,099	277,756	294,707	322,099	389,052
416200 Meal Sales - Non-reimbursable	48,350	51,584	44,257	39,898	22,878	0
416900 Other Food Sales	0	3,556	4,747	3,317	3,524	4,693
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	438,657	451,690	438,805	481,061	528,429	751,248
445900 Commodities and Other Federal Grants	66,934	73,620	81,066	78,891	58,522	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	820,677	861,817	849,964	900,537	937,125	1,146,657
Expenditures						
710100 Food Services - Salaries	327,252	340,231	344,652	354,731	357,255	386,309
710200 Food Services - Benefits	46,383	56,674	63,714	53,378	73,626	75,941
710300 Food Services - Purchased Services	9,516	11,765	6,045	8,306	36,521	29,725
710400 Food Services - Supplies / Materials	455,973	456,619	438,414	486,296	478,953	544,563
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	839,124	865,289	852,825	902,711	946,355	1,036,538
Balance Sheet						
111000 Cash	150,116	0	10,836	13,710	97,009	219,016
112000 Investments	0	137,094	120,196	118,152	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	8,877	8,732	6,231	7,905	17,910	9,283
115000 Inventories	19,986	17,475	30,497	24,906	35,671	40,367
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	13,718	0	0	0	0	0
213000 Accounts Payable	886	5,094	4,038	2,492	2,823	1,064
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	53,593	50,897	59,273	59,906	54,722	64,438
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	19,986	17,475	30,497	24,906	0	40,367
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	90,796	89,835	73,952	77,369	93,045	162,797
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	69,927	72,107	71,069	75,226	78,863	86,378
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.30	1.25	1.04	1.03	1.18	1.88

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **COTTONWOOD JOINT**
 DISTRICT NUMBER: **242.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	142	112	26	6	5	0
416100 Meal Sales - Reimbursable	68,055	62,855	57,504	51,591	48,293	47,125
416200 Meal Sales - Non-reimbursable	5,537	7,432	7,800	7,438	7,070	7,024
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	1,591	1,770	1,790	2,280	2,031	1,961
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	70,940	89,983	107,170	111,983	144,380	148,553
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	146,265	162,152	174,290	173,298	201,779	204,663

Expenditures						
710100 Food Services - Salaries	50,098	54,617	58,659	62,424	70,710	70,660
710200 Food Services - Benefits	31,676	34,341	38,516	35,166	48,006	45,651
710300 Food Services - Purchased Services	0	0	305	590	48	531
710400 Food Services - Supplies / Materials	66,156	66,408	74,014	73,053	90,908	80,473
710500 Food Services - Capital Objects	0	818	131	0	5,097	487
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	147,930	156,184	171,625	171,233	214,769	197,802

Balance Sheet						
111000 Cash	17,825	26,614	16,579	31,929	22,032	28,785
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	1,604	0	14,524	1,995	1,780	1,968
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	248	911	307	838
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	14,643	15,860	17,436	17,529	21,011	20,560
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	4,786	10,754	13,419	15,484	2,494	9,355

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	12,328	13,015	14,302	14,269	17,897	16,484

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.39	0.83	0.94	1.09	0.14	0.57

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **GRANGEVILLE JOINT**
 DISTRICT NUMBER: **241.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	464	1,063	250	164	143	234
416100 Meal Sales - Reimbursable	68,731	108,594	114,687	111,674	125,290	121,034
416200 Meal Sales - Non-reimbursable	23,571	44,072	38,345	39,947	36,882	35,257
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	500	0
439000 Other State Revenue	0	0	0	0	260	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	155,413	250,111	295,726	317,011	306,002	306,644
445900 Commodities and Other Federal Grants	7,370	17,121	26,107	28,692	28,170	30,031
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	16,440	90	47,838	12	25	158
Total Revenues	271,989	421,051	522,953	497,500	497,272	493,358

Expenditures

710100 Food Services - Salaries	744	1,178	1,408	69	141	875
710200 Food Services - Benefits	57	90	128	66	43	175
710300 Food Services - Purchased Services	154,483	216,978	244,294	247,298	237,037	244,447
710400 Food Services - Supplies / Materials	121,419	221,233	237,301	248,210	248,499	256,612
710500 Food Services - Capital Objects	13,915	2,765	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0

920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	290,618	442,244	483,131	495,643	485,720	502,109

Balance Sheet

111000 Cash	42,589	2,473	38,756	55,693	10,660	19,421
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	27,672	5,301	44,314	0	10,522	37,795
115000 Inventories	9,227	5,721	0	15,210	17,478	17,947
116000 Other Current Assets	0	0	5,737	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	92,976	45,375	87,323	58,669	19,922	68,649
213000 Accounts Payable	5,141	7,942	1,484	10,377	5,329	1,856
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	-39,822	0	1,857	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-18,629	0	0	0	13,409	4,658

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	24,218	36,854	40,261	41,304	40,477	41,842
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.77	0.00	0.00	0.00	0.33	0.11
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BLISS JOINT**
 DISTRICT NUMBER: **234.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	13,255	15,247	12,511	20,125	13,923	13,743
416200 Meal Sales - Non-reimbursable	2,593	3,662	6,212	0	795	748
416900 Other Food Sales	283	0	0	0	4,388	4,559
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	664	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	40,057	40,637	41,859	57,172	57,947	56,324
445900 Commodities and Other Federal Grants	0	0	0	0	0	4,675
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	3,222	0	2,937	597	3,133	6,306
Total Revenues	59,410	60,210	63,519	77,894	80,186	86,355
Expenditures						
710100 Food Services - Salaries	14,912	15,766	14,180	20,490	19,729	16,889
710200 Food Services - Benefits	6,864	7,733	7,189	10,839	9,415	11,248
710300 Food Services - Purchased Services	960	83	0	36,352	2,232	157
710400 Food Services - Supplies / Materials	30,797	28,010	37,737	995	39,164	44,643
710500 Food Services - Capital Objects	0	0	0	1,435	2,640	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	53,533	51,592	59,106	70,111	73,180	72,937
Balance Sheet						
111000 Cash	21,721	26,797	28,653	41,917	38,295	35,961
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	8,283	7,112	6,065	1,957	13,875
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	8,987	15,387	11,753	11,288	0	0
213000 Accounts Payable	2,225	0	2,383	2,704	3,834	0
214000 Contracts Payable	0	0	0	4,578	0	0
217000 Salaries / Benefits Payable	1,911	2,477	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	8,598	17,216	21,629	29,412	36,418	49,836
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	4,461	4,299	4,926	5,843	6,098	6,078
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.93	4.00	4.39	5.03	5.97	8.20

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **HAGERMAN JOINT**
 DISTRICT NUMBER: **233.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	12	0	0	0	0	0
416100 Meal Sales - Reimbursable	30,798	31,443	32,027	34,374	30,898	27,342
416200 Meal Sales - Non-reimbursable	2,811	3,759	3,290	4,793	4,513	4,001
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	1,578	67	3,124	473	292	8
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	40,751	44,387	43,334	64,458	79,620	88,331
445900 Commodities and Other Federal Grants	7,743	8,703	8,392	8,262	8,244	9,441
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	83,693	88,359	90,167	112,360	123,567	129,123
Expenditures						
710100 Food Services - Salaries	33,612	31,573	35,432	41,582	41,048	45,499
710200 Food Services - Benefits	6,765	4,707	5,491	6,183	6,434	7,044
710300 Food Services - Purchased Services	618	61	675	298	192	276
710400 Food Services - Supplies / Materials	48,453	48,263	45,191	62,496	63,956	66,803
710500 Food Services - Capital Objects	0	0	0	0	0	100
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	89,448	84,604	86,789	110,559	111,630	119,722
Balance Sheet						
111000 Cash	7,359	13,323	14,023	13,791	24,609	33,457
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	125	278	4,545	8,524	5,820	8,285
115000 Inventories	0	0	3,430	2,568	4,279	6,342
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	4,685	6,716	12,804	8,178	6,577	500
213000 Accounts Payable	738	1,069	0	5,710	5,199	5,294
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	9,957
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	3,430	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	2,061	5,816	5,764	10,995	22,932	32,333

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	7,454	7,050	7,232	9,213	9,303	9,977

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.28	0.82	0.80	1.19	2.47	3.24

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WENDELL**
 DISTRICT NUMBER: **232.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	1,312	1,635	1,325	1,139	1,350	1,399
416100 Meal Sales - Reimbursable	67,693	80,696	77,411	72,228	69,802	67,845
416200 Meal Sales - Non-reimbursable	5,472	6,373	6,857	6,120	5,230	6,221
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	885	295	1,020	416	613	1,338
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	155,841	169,680	183,228	194,392	197,545	222,416
445900 Commodities and Other Federal Grants	15,672	18,624	19,927	20,829	16,935	19,991
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	246,875	277,303	289,768	295,124	291,475	319,210

Expenditures						
710100 Food Services - Salaries	79,564	88,595	93,550	91,948	94,504	99,206
710200 Food Services - Benefits	10,584	12,183	10,265	11,598	12,224	23,772
710300 Food Services - Purchased Services	1,354	838	920	1,824	0	0
710400 Food Services - Supplies / Materials	139,982	157,380	167,625	169,858	174,636	191,510
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	231,484	258,996	272,360	275,228	281,364	314,488

Balance Sheet						
111000 Cash	61,882	80,938	56,218	100,796	110,183	150,623
112000 Investments	0	0	958	962	984	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	6,737	8,596	52,641	28,575	28,238	8,468
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	7,625	8,666	8,770	9,704	8,324	18,511
213000 Accounts Payable	1,884	1,943	2,137	2,169	2,774	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	12,432	13,940	16,517	16,171	15,907	23,458
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	46,678	64,985	82,393	102,289	112,400	117,122

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	19,290	21,583	22,697	22,936	23,447	26,207

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.42	3.01	3.63	4.46	4.79	4.47

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **GOODING JOINT**
 DISTRICT NUMBER: **231.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	494	253	75	0	0	0
416100 Meal Sales - Reimbursable	64,657	66,064	73,250	72,749	76,856	84,892
416200 Meal Sales - Non-reimbursable	12,596	15,773	14,360	16,079	13,716	17,180
416900 Other Food Sales	0	0	4,186	1,584	3,588	3,185
419900 Other Local Sales	0	0	0	3,270	8,046	12,448
439000 Other State Revenue	0	0	0	0	100	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	176,570	202,178	236,792	242,613	296,589	332,721
445900 Commodities and Other Federal Grants	18,800	27,287	28,223	30,567	21,198	30,656
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	21,000	10,801	30,935	0	16,000	0
Total Revenues	294,117	322,356	387,821	366,862	436,093	481,082
Expenditures						
710100 Food Services - Salaries	105,864	113,858	106,615	124,088	120,893	133,797
710200 Food Services - Benefits	37,654	32,229	33,300	32,021	30,266	32,008
710300 Food Services - Purchased Services	3,222	3,750	2,108	3,282	0	0
710400 Food Services - Supplies / Materials	164,555	188,619	210,229	229,629	258,200	311,174
710500 Food Services - Capital Objects	1,462	0	0	699	5,606	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	312,757	338,456	352,252	389,719	414,965	476,979
Balance Sheet						
111000 Cash	22,749	4,455	21,481	15,610	26,669	41,626
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	21,232	15,103	23,080	13,606
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	7,184
213000 Accounts Payable	3,928	0	4,031	11,194	8,739	6,892
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	21,144	22,879	21,537	25,231	25,594	21,637
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-2,323	-18,424	17,145	-5,712	15,416	19,519
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	26,063	28,205	29,354	32,477	34,580	39,748
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.09	-0.65	0.58	-0.18	0.45	0.49

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **EMMETT INDEPENDENT**
 DISTRICT NUMBER: **221.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	341	0	0	0
416100 Meal Sales - Reimbursable	145,677	159,642	166,396	149,684	140,527	152,957
416200 Meal Sales - Non-reimbursable	4,031	0	9,885	10,621	10,013	9,734
416900 Other Food Sales	0	0	9,177	16,442	16,656	16,793
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	326,455	339,983	373,820	390,503	409,137	474,441
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	476,163	499,625	559,619	567,250	576,333	653,925
Expenditures						
710100 Food Services - Salaries	181,685	184,019	197,745	217,611	217,411	226,470
710200 Food Services - Benefits	71,576	60,025	56,620	73,307	81,807	91,466
710300 Food Services - Purchased Services	6,575	7,530	4,189	9,773	6,970	5,981
710400 Food Services - Supplies / Materials	206,915	236,326	228,190	231,667	253,463	301,760
710500 Food Services - Capital Objects	213	6,277	2,866	15,088	9,297	4,515
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	466,964	494,177	489,610	547,446	568,948	630,192
Balance Sheet						
111000 Cash	55,133	54,159	69,299	127,487	129,046	147,672
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	44,688	0	1	4,346
115000 Inventories	10,323	8,820	24,511	36,755	43,170	46,508
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	40,776	32,851	38,361	44,301	44,891	47,467
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	24,680	30,128	100,137	119,941	127,326	151,059

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	38,914	41,181	40,801	45,621	47,412	52,516

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.63	0.73	2.45	2.63	2.69	2.88

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **FREMONT COUNTY JOINT**
 DISTRICT NUMBER: **215.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	12	0	0	0	0
416100 Meal Sales - Reimbursable	178,841	175,808	0	0	208,624	211,259
416200 Meal Sales - Non-reimbursable	0	0	183,500	199,301	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	410,504	403,058	361,779	415,552	466,804	441,686
445900 Commodities and Other Federal Grants	0	0	0	0	0	43,196
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	33,265	36,140	30,944	30,609	41,682	38,463
Total Revenues	622,610	615,018	576,223	645,462	717,110	734,604

Expenditures						
710100 Food Services - Salaries	291,960	273,095	167,925	156,276	239,759	248,618
710200 Food Services - Benefits	45,449	42,682	32,928	34,042	51,728	59,161
710300 Food Services - Purchased Services	26,226	21,099	129,827	127,680	10,716	5,176
710400 Food Services - Supplies / Materials	258,975	278,142	238,423	292,186	290,302	294,260
710500 Food Services - Capital Objects	0	0	0	0	6,001	43,554
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	622,610	615,018	569,103	610,184	598,506	650,769

Balance Sheet						
111000 Cash	34,060	15,425	0	72,673	185,273	271,711
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	17,830	21,367	62,923	13,692	0	21,092
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	15,605	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	17,639	0	0	0
213000 Accounts Payable	11,427	0	9,853	10,716	276	4,993
214000 Contracts Payable	0	0	28,311	33,251	0	0
217000 Salaries / Benefits Payable	40,463	36,792	0	0	39,600	42,973
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	7,120	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	42,398	161,002	244,837

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	51,884	51,252	47,425	50,849	49,876	54,231

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.83	3.23	4.51

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WEST SIDE JOINT**
 DISTRICT NUMBER: **202.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	907	1,337	1,407	1,036	1,196	2,589
416100 Meal Sales - Reimbursable	50,370	49,892	47,326	57,143	58,841	67,268
416200 Meal Sales - Non-reimbursable	5,172	3,931	3,083	579	1,970	10
416900 Other Food Sales	0	0	3,438	2,770	1,535	2,152
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	1,800	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	107,405	91,000	92,146	78,526	104,322	104,922
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	10,000	15,000	5,000	0
Total Revenues	163,854	146,160	157,400	156,854	172,864	176,941

Expenditures						
710100 Food Services - Salaries	53,279	60,964	63,775	61,541	67,486	57,910
710200 Food Services - Benefits	9,526	10,943	12,982	11,170	13,445	10,870
710300 Food Services - Purchased Services	0	0	0	877	316	974
710400 Food Services - Supplies / Materials	75,609	97,542	77,610	80,136	92,732	83,151
710500 Food Services - Capital Objects	0	0	535	199	0	2,744
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	138,414	169,449	154,902	153,923	173,979	155,649

Balance Sheet						
111000 Cash	55,454	23,568	1,062	3,993	88,204	85,411
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	74,547	52,376
213000 Accounts Payable	33,602	25,004	0	0	0	1,349
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	10,779	7,516
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	21,852	-1,436	1,062	3,993	2,878	24,170

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	11,535	14,121	12,909	12,827	14,498	12,971

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.89	-0.10	0.08	0.31	0.20	1.86

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **PRESTON JOINT**
 DISTRICT NUMBER: **201.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	911	967	801	643	515	797
416100 Meal Sales - Reimbursable	227,502	249,783	195,190	188,382	201,927	233,643
416200 Meal Sales - Non-reimbursable	0	-2,744	46,105	48,010	46,671	7,065
416900 Other Food Sales	9,091	5,055	9,137	5,991	849	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	39,664	34,487	0
445500 Federal Reimbursement	310,896	366,804	391,411	438,675	307,211	356,886
445900 Commodities and Other Federal Grants	0	41,862	43,191	0	0	33,536
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	93,045	0	0	0	0	0
Total Revenues	641,445	661,727	685,835	721,365	591,660	631,927

Expenditures

710100 Food Services - Salaries	199,277	180,980	195,406	200,721	187,867	186,419
710200 Food Services - Benefits	30,027	29,492	24,238	37,490	30,722	31,636
710300 Food Services - Purchased Services	1,757	17,849	6,635	7,496	7,640	4,710
710400 Food Services - Supplies / Materials	387,463	385,082	428,274	458,708	397,821	332,610
710500 Food Services - Capital Objects	94,234	17,719	12,679	23,462	454	81,662
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0

920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	712,758	631,122	667,232	727,877	624,504	637,037

Balance Sheet

111000 Cash	724	5,079	74,347	70,724	61,675	83,368
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	26,716	50,665	0	0	35,833	0
115000 Inventories	60,000	60,000	60,000	60,000	0	8,835
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	911	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	25,712	23,411	23,411	26,300	25,017	25,733
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	60,000	60,000	60,000	60,000	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,728	32,333	50,936	44,424	71,580	66,470

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	59,397	52,594	55,603	60,656	52,042	53,086
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.03	0.61	0.92	0.73	1.38	1.25
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MOUNTAIN HOME**
 DISTRICT NUMBER: **193.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	410,087	446,178	453,519	332,920	0	859
416200 Meal Sales - Non-reimbursable	0	0	0	2,653	473,725	448,919
416900 Other Food Sales	56,726	45,666	77,669	192,876	24,657	77,401
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	475,538	465,350	498,936	529,608	503,333	516,289
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	59,916	35,941	46,250	46,505	39,150	56,300
Total Revenues	1,002,267	993,135	1,076,374	1,104,562	1,040,865	1,099,768

Expenditures						
710100 Food Services - Salaries	300,362	313,234	324,580	308,967	299,201	314,322
710200 Food Services - Benefits	94,354	88,745	98,802	104,170	104,246	115,322
710300 Food Services - Purchased Services	110,140	108,577	124,053	128,210	114,307	132,972
710400 Food Services - Supplies / Materials	499,104	469,787	516,781	493,033	522,903	547,802
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	955
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	7,694	0	0	0
Total Expenditures	1,003,960	980,343	1,071,910	1,034,380	1,040,657	1,111,373

Balance Sheet						
111000 Cash	575	575	575	575	575	575
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	11,090	64,685	64,685	15,726	12,809
115000 Inventories	37,600	29,671	35,914	50,558	43,300	42,607
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	56,966	49,373	107,836	34,824	0	7,344
213000 Accounts Payable	11,798	10,074	0	23,092	0	108
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	32,763	32,449	39,434	33,808	35,307	35,704
218000 Payroll Withholding	0	0	0	8	0	146
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-63,352	-50,560	-46,096	24,086	24,294	12,689

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	83,663	81,695	89,326	86,198	86,721	92,614

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.76	-0.62	-0.52	0.28	0.28	0.14

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **GLENNS FERRY JOINT**
 DISTRICT NUMBER: **192.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	1,807	2,334	1,513	952	622	582
416100 Meal Sales - Reimbursable	29,508	29,056	32,684	32,855	28,781	23,343
416200 Meal Sales - Non-reimbursable	8,517	11,583	8,899	7,789	7,347	9,040
416900 Other Food Sales	0	0	0	517	130	47
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	134,159	122,525	140,806	145,518	152,847	161,281
445900 Commodities and Other Federal Grants	13,613	16,723	16,346	19,350	16,749	16,688
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	187,604	182,221	200,248	206,981	206,476	210,981

Expenditures

710100 Food Services - Salaries	68,638	74,890	77,315	77,743	78,471	67,847
710200 Food Services - Benefits	12,080	15,247	14,985	16,392	15,703	13,705
710300 Food Services - Purchased Services	6,603	5,835	8,402	2,864	6,355	13,004
710400 Food Services - Supplies / Materials	87,955	98,817	96,717	106,620	100,912	104,605
710500 Food Services - Capital Objects	1,564	1,493	0	584	11,685	320
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	176,840	196,282	197,419	204,203	213,126	199,481

Balance Sheet

111000 Cash	57,989	44,995	702	150	329	0
112000 Investments	0	0	38,520	45,486	36,835	38,699
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	7,215	8,462	9,158	8,868
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	3,135
213000 Accounts Payable	0	0	0	2,883	1,719	2,671
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	12,624	13,691	12,304	12,133	14,342	0
218000 Payroll Withholding	0	0	0	2,171	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	45,365	31,304	34,133	36,911	30,261	41,761

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	14,737	16,357	16,452	17,017	17,761	16,623
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.08	1.91	2.07	2.17	1.70	2.51
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **PRAIRIE ELEMENTARY**
 DISTRICT NUMBER: **191.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **PRAIRIE ELEMENTARY**
 DISTRICT NUMBER: **191.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MACKAY JOINT**
 DISTRICT NUMBER: **182.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	25,869	24,284	25,871	24,564	20,065	21,402
416200 Meal Sales - Non-reimbursable	2,562	2,248	2,042	2,357	2,207	2,197
416900 Other Food Sales	57	320	0	403	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	30,381	25,473	26,534	28,422	27,102	32,333
445900 Commodities and Other Federal Grants	0	8,260	8,996	7,502	5,448	4,106
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	20,500	0	0	0
Total Revenues	58,869	60,585	83,943	63,248	54,822	60,038

Expenditures

710100 Food Services - Salaries	26,148	29,368	25,028	27,577	26,942	25,616
710200 Food Services - Benefits	2,521	245	0	0	0	0
710300 Food Services - Purchased Services	1,186	728	322	556	337	398
710400 Food Services - Supplies / Materials	35,307	37,117	38,228	31,344	35,452	36,477
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	65,162	67,458	63,578	59,477	62,731	62,491

Balance Sheet

111000 Cash	0	0	1,766	5,537	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	8,808	15,681	0	0	2,372	4,825
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	2,917	2,918	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-11,725	-18,599	1,766	5,537	-2,372	-4,825

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	5,430	5,622	5,298	4,956	5,228	5,208
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-2.16	-3.31	0.33	1.12	-0.45	-0.93
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CHALLIS JOINT**
 DISTRICT NUMBER: **181.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	52,589	42,164	37,768	37,883	35,996	33,458
416200 Meal Sales - Non-reimbursable	3,120	2,926	3,156	3,095	8,846	9,782
416900 Other Food Sales	312	420	295	388	571	2,985
419900 Other Local Sales	20	5	5	30	35	0
439000 Other State Revenue	0	966	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	42,409	45,390	51,825	49,121	36,284	53,877
445900 Commodities and Other Federal Grants	5,932	5,586	6,565	6,367	4,043	6,529
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	5,111	5,466	5,458	11,813	15,992	6,260
Total Revenues	109,493	102,923	105,072	108,697	101,767	112,891
Expenditures						
710100 Food Services - Salaries	37,953	40,915	39,185	40,026	34,605	41,321
710200 Food Services - Benefits	12,246	13,224	13,647	14,234	12,963	14,993
710300 Food Services - Purchased Services	241	292	220	365	698	354
710400 Food Services - Supplies / Materials	51,903	52,243	56,240	52,642	53,307	56,479
710500 Food Services - Capital Objects	46	87	173	126	0	231
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	102,389	106,761	109,465	107,393	101,573	113,378
Balance Sheet						
111000 Cash	11,209	9,239	5,290	458	876	6,360
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	6,289	15,992	85
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	10,912	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	3,949	5,817	6,261	6,414	5,429	6,404
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	7,260	3,422	-971	333	527	41
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	8,532	8,897	9,122	8,949	8,464	9,448
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.85	0.38	-0.11	0.04	0.06	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **OROFINO JOINT**
 DISTRICT NUMBER: **171.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	86,387	86,384	87,265	96,415	85,506	83,064
416200 Meal Sales - Non-reimbursable	2,209	1,513	1,790	1,881	1,895	1,406
416900 Other Food Sales	9,735	13,180	10,803	9,168	11,092	8,836
419900 Other Local Sales	902	448	135	225	308	2,002
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	206,608	211,821	215,752	266,353	226,809	257,380
445900 Commodities and Other Federal Grants	27,191	30,134	25,755	32,085	36,473	30,357
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	84,495	61,423	49,305	31,175	26,824	10,679
Total Revenues	417,527	404,903	390,805	437,302	388,907	393,724

Expenditures						
710100 Food Services - Salaries	152,328	163,214	151,428	158,030	141,205	138,234
710200 Food Services - Benefits	44,399	53,690	57,156	52,007	53,214	49,931
710300 Food Services - Purchased Services	4,753	8,723	5,499	7,868	6,741	10,122
710400 Food Services - Supplies / Materials	178,200	179,276	173,445	213,115	184,797	193,993
710500 Food Services - Capital Objects	4,604	0	3,277	6,282	2,950	1,444
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	384,284	404,903	390,805	437,302	388,907	393,724

Balance Sheet						
111000 Cash	0	0	0	31,175	21,314	22,941
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	27,018	61,423	32,238	0	0	241
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	33,332	5,273	4,909	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	27,018	28,091	26,965	26,266	21,314	23,182
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	32,024	33,742	32,567	36,442	32,409	32,810

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CLARK COUNTY JOINT**
 DISTRICT NUMBER: **161.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	209	183	96	82	98	98
416100 Meal Sales - Reimbursable	11,547	10,242	7,928	9,368	9,915	10,688
416200 Meal Sales - Non-reimbursable	0	0	858	0	0	840
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	38,245	46,497	46,218	50,611	51,389	52,716
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	22,683	23,534	0	0	30,545	31,589
Total Revenues	72,684	80,456	55,100	60,061	91,947	95,931
Expenditures						
710100 Food Services - Salaries	22,683	23,534	0	0	25,882	38,046
710200 Food Services - Benefits	0	0	0	0	10,663	13,346
710300 Food Services - Purchased Services	18,723	26,334	18,298	35,918	13,964	2,930
710400 Food Services - Supplies / Materials	25,414	31,560	26,508	25,882	30,239	38,646
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	66,820	81,428	44,806	61,800	80,748	92,968
Balance Sheet						
111000 Cash	10,560	9,588	19,881	18,141	29,340	35,038
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	2,735
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	10,560	9,588	19,881	18,141	29,340	32,303
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	5,568	6,786	3,734	5,150	6,729	7,747
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.90	1.41	5.32	3.52	4.36	4.17

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CASSIA COUNTY JOINT**
 DISTRICT NUMBER: **151.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	2,397	2,344	2,418	3,590	4,436	6,294
416100 Meal Sales - Reimbursable	293,109	302,726	288,274	276,436	268,412	267,747
416200 Meal Sales - Non-reimbursable	45,706	36,861	37,503	34,599	41,029	37,869
416900 Other Food Sales	-154	-70	151	29	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	740,951	798,586	747,067	782,910	918,669	1,060,132
445900 Commodities and Other Federal Grants	0	0	107,948	121,381	104,798	100,636
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	25	0
460000 Transfers In	68,700	128,898	84,679	82,264	85,106	90,819
Total Revenues	1,150,709	1,269,345	1,268,040	1,301,209	1,422,475	1,563,497

Expenditures						
710100 Food Services - Salaries	435,668	473,454	505,408	499,162	517,356	533,744
710200 Food Services - Benefits	189,613	207,773	223,669	219,346	226,223	238,212
710300 Food Services - Purchased Services	1,102	1,794	2,816	3,641	4,005	6,310
710400 Food Services - Supplies / Materials	412,963	493,474	516,036	528,506	582,298	643,650
710500 Food Services - Capital Objects	4,045	2,359	780	5,711	2,863	83,280
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	33,500	55,000	0	0	0	0
Total Expenditures	1,076,891	1,233,854	1,248,709	1,256,366	1,332,745	1,505,196

Balance Sheet						
111000 Cash	85,963	131,194	0	0	0	43,185
112000 Investments	0	0	0	193,859	293,716	335,695
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	450	460	171,637	17,060	18,231	54
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	11,547	0	0	0
213000 Accounts Payable	0	0	0	9,133	15,892	22,956
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	59,705	64,481	70,811	68,619	71,479	71,861
218000 Payroll Withholding	26,306	31,280	34,056	33,101	34,780	36,020
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	402	35,893	55,223	100,066	189,796	248,097

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	89,741	102,821	104,059	104,697	111,062	125,433

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.35	0.53	0.96	1.71	1.98

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CASSIA COUNTY JOINT**
 DISTRICT NUMBER: **151.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	2,397	2,344	2,418	3,590	4,436	6,294
416100 Meal Sales - Reimbursable	293,109	302,726	288,274	276,436	268,412	267,747
416200 Meal Sales - Non-reimbursable	45,706	36,861	37,503	34,599	41,029	37,869
416900 Other Food Sales	-154	-70	151	29	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	740,951	798,586	747,067	782,910	918,669	1,060,132
445900 Commodities and Other Federal Grants	0	0	107,948	121,381	104,798	100,636
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	25	0
460000 Transfers In	68,700	128,898	84,679	82,264	85,106	90,819
Total Revenues	1,150,709	1,269,345	1,268,040	1,301,209	1,422,475	1,563,497
Expenditures						
710100 Food Services - Salaries	435,668	473,454	505,408	499,162	517,356	533,744
710200 Food Services - Benefits	189,613	207,773	223,669	219,346	226,223	238,212
710300 Food Services - Purchased Services	1,102	1,794	2,816	3,641	4,005	6,310
710400 Food Services - Supplies / Materials	412,963	493,474	516,036	528,506	582,298	643,650
710500 Food Services - Capital Objects	4,045	2,359	780	5,711	2,863	83,280
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	33,500	55,000	0	0	0	0
Total Expenditures	1,076,891	1,233,854	1,248,709	1,256,366	1,332,745	1,505,196
Balance Sheet						
111000 Cash	85,963	131,194	0	0	0	43,185
112000 Investments	0	0	0	193,859	293,716	335,695
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	450	460	171,637	17,060	18,231	54
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	11,547	0	0	0
213000 Accounts Payable	0	0	0	9,133	15,892	22,956
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	59,705	64,481	70,811	68,619	71,479	71,861
218000 Payroll Withholding	26,306	31,280	34,056	33,101	34,780	36,020
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	402	35,893	55,223	100,066	189,796	248,097
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	89,741	102,821	104,059	104,697	111,062	125,433
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.35	0.53	0.96	1.71	1.98

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SODA SPRINGS JOINT**
 DISTRICT NUMBER: **150.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	608	971	326	233	276	561
416100 Meal Sales - Reimbursable	85,403	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	6,393	96,132	88,891	91,920	0	90,524
416900 Other Food Sales	0	0	0	0	89,222	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	56,306	55,323	64,852	77,230	99,743	129,071
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	148,710	152,426	154,069	169,383	189,241	220,156

Expenditures						
710100 Food Services - Salaries	58,079	75,932	58,481	79,713	82,476	82,969
710200 Food Services - Benefits	13,435	9,397	8,112	9,382	19,246	19,462
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	71,339	73,506	74,462	80,191	87,904	118,667
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	142,853	158,835	141,055	169,286	189,626	221,098

Balance Sheet						
111000 Cash	34,208	27,799	40,812	40,910	44,673	30,599
112000 Investments	0	0	0	0	6,467	6,613
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	45,615	32,629
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	34,208	27,799	40,812	40,910	5,525	4,583

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	11,904	13,236	11,755	14,107	15,802	18,425

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.87	2.10	3.47	2.90	0.35	0.25

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **NORTH GEM**
 DISTRICT NUMBER: **149.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	24,327	19,462	26,270	20,439	17,130	19,386
416200 Meal Sales - Non-reimbursable	5,563	4,438	2,559	4,054	2,596	3,705
416900 Other Food Sales	395	294	1,475	1,620	798	516
419900 Other Local Sales	812	1,099	0	28	144	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	25,716	24,061	25,454	41,885	47,565	57,681
445900 Commodities and Other Federal Grants	0	0	4,877	5,702	4,544	5,377
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	10,000	10,000	6,000	6,000	6,000	0
Total Revenues	66,813	59,354	66,635	79,728	78,777	86,665

Expenditures						
710100 Food Services - Salaries	33,220	35,769	35,585	36,137	35,605	35,188
710200 Food Services - Benefits	3,274	3,636	4,095	4,456	4,728	5,107
710300 Food Services - Purchased Services	370	1	470	589	485	853
710400 Food Services - Supplies / Materials	24,608	24,244	31,993	37,906	39,388	41,318
710500 Food Services - Capital Objects	1,560	12,136	1,674	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	63,032	75,786	73,817	79,088	80,206	82,466

Balance Sheet						
111000 Cash	29,765	14,833	6,611	7,827	6,829	10,645
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	211	978	681	743	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	4,103	4,836	4,092	4,606	5,780	5,397
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	25,451	9,019	1,838	2,478	1,049	5,248

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	5,253	6,316	6,151	6,591	6,684	6,872

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.85	1.43	0.30	0.38	0.16	0.76

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **GRACE JOINT**
 DISTRICT NUMBER: **148.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	2,334	1,144	1,459	814	822	440
416100 Meal Sales - Reimbursable	49,134	46,602	40,935	41,685	44,504	44,117
416200 Meal Sales - Non-reimbursable	13,741	18,259	15,982	15,575	18,411	16,036
416900 Other Food Sales	0	0	8,373	9,124	0	7,213
419900 Other Local Sales	5,003	7,674	2	0	10,537	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	99,595	102,571	103,503	108,582	112,774	153,022
445900 Commodities and Other Federal Grants	0	0	913	0	1,760	860
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	169,807	176,250	171,167	175,780	188,808	221,688
Expenditures						
710100 Food Services - Salaries	67,901	70,411	74,662	78,551	75,740	73,901
710200 Food Services - Benefits	1,077	1,673	1,919	2,964	6,712	3,886
710300 Food Services - Purchased Services	2,695	0	0	4,114	0	1,676
710400 Food Services - Supplies / Materials	91,320	94,758	100,648	98,449	106,799	115,237
710500 Food Services - Capital Objects	2,878	5,232	6,229	1,519	5,010	2,701
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	165,871	172,074	183,458	185,597	194,261	197,401
Balance Sheet						
111000 Cash	82,668	86,844	74,554	64,736	59,283	83,570
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	82,668	86,844	74,554	64,736	59,283	83,570
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	13,823	14,340	15,288	15,466	16,188	16,450
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.98	6.06	4.88	4.19	3.66	5.08

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **THOMAS JEFFERSON CHARTER**
 DISTRICT NUMBER: **139.1**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	1,035
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	13
Total Revenues	0	0	0	0	0	1,048

Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	1,048
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	1,048

Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	224
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	175
213000 Accounts Payable	0	0	0	0	0	49
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	87

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **VALLIVUE**
 DISTRICT NUMBER: **139.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	8,861	12,152	4,576	1,642	-231	3,496
416100 Meal Sales - Reimbursable	329,518	333,712	342,729	356,817	377,009	383,027
416200 Meal Sales - Non-reimbursable	37,875	40,454	38,360	38,740	36,844	41,942
416900 Other Food Sales	65,008	82,229	105,619	98,872	73,019	60,725
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	498,767	524,696	624,354	726,497	935,655	1,128,403
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	940,029	993,243	1,115,638	1,222,568	1,422,296	1,617,593
Expenditures						
710100 Food Services - Salaries	374,404	406,199	444,069	499,600	560,430	587,313
710200 Food Services - Benefits	95,573	80,323	115,077	130,117	146,594	148,513
710300 Food Services - Purchased Services	10,415	17,862	23,036	17,219	25,894	16,348
710400 Food Services - Supplies / Materials	390,883	439,728	461,323	518,945	540,705	719,567
710500 Food Services - Capital Objects	7,319	11,126	25,079	34,311	48,401	173,537
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	39,300	0	0	0
Total Expenditures	878,594	955,238	1,107,884	1,200,192	1,322,024	1,645,278
Balance Sheet						
111000 Cash	230,907	257,412	266,610	305,074	355,463	334,324
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	27,817	23,941	91,510	61,818
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	86,084	0	0
214000 Contracts Payable	62,374	68,260	83,595	0	101,573	89,098
217000 Salaries / Benefits Payable	15,586	-1,800	12,126	21,850	24,047	13,376
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	152,947	190,952	198,706	221,081	321,353	293,668

Average Monthly Expenditures (Total expenditures above divided by 12 operating months)	73,216	79,603	92,324	100,016	110,169	137,107
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.09	2.40	2.15	2.21	2.92	2.14
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SODA SPRINGS JOINT**
 DISTRICT NUMBER: **150.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	608	971	326	233	276	561
416100 Meal Sales - Reimbursable	85,403	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	6,393	96,132	88,891	91,920	0	90,524
416900 Other Food Sales	0	0	0	0	89,222	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	56,306	55,323	64,852	77,230	99,743	129,071
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	148,710	152,426	154,069	169,383	189,241	220,156

Expenditures						
710100 Food Services - Salaries	58,079	75,932	58,481	79,713	82,476	82,969
710200 Food Services - Benefits	13,435	9,397	8,112	9,382	19,246	19,462
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	71,339	73,506	74,462	80,191	87,904	118,667
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	142,853	158,835	141,055	169,286	189,626	221,098

Balance Sheet						
111000 Cash	34,208	27,799	40,812	40,910	44,673	30,599
112000 Investments	0	0	0	0	6,467	6,613
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	45,615	32,629
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	34,208	27,799	40,812	40,910	5,525	4,583

Average Monthly Expenditures (Total expenditures above divided by 12 operating months)	11,904	13,236	11,755	14,107	15,802	18,425
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.87	2.10	3.47	2.90	0.35	0.25
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **NORTH GEM**
 DISTRICT NUMBER: **149.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	24,327	19,462	26,270	20,439	17,130	19,386
416200 Meal Sales - Non-reimbursable	5,563	4,438	2,559	4,054	2,596	3,705
416900 Other Food Sales	395	294	1,475	1,620	798	516
419900 Other Local Sales	812	1,099	0	28	144	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	25,716	24,061	25,454	41,885	47,565	57,681
445900 Commodities and Other Federal Grants	0	0	4,877	5,702	4,544	5,377
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	10,000	10,000	6,000	6,000	6,000	0
Total Revenues	66,813	59,354	66,635	79,728	78,777	86,665

Expenditures						
710100 Food Services - Salaries	33,220	35,769	35,585	36,137	35,605	35,188
710200 Food Services - Benefits	3,274	3,636	4,095	4,456	4,728	5,107
710300 Food Services - Purchased Services	370	1	470	589	485	853
710400 Food Services - Supplies / Materials	24,608	24,244	31,993	37,906	39,388	41,318
710500 Food Services - Capital Objects	1,560	12,136	1,674	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	63,032	75,786	73,817	79,088	80,206	82,466

Balance Sheet						
111000 Cash	29,765	14,833	6,611	7,827	6,829	10,645
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	211	978	681	743	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	4,103	4,836	4,092	4,606	5,780	5,397
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	25,451	9,019	1,838	2,478	1,049	5,248

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	5,253	6,316	6,151	6,591	6,684	6,872

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.85	1.43	0.30	0.38	0.16	0.76

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **NORTH GEM**
 DISTRICT NUMBER: **149.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	24,327	19,462	26,270	20,439	17,130	19,386
416200 Meal Sales - Non-reimbursable	5,563	4,438	2,559	4,054	2,596	3,705
416900 Other Food Sales	395	294	1,475	1,620	798	516
419900 Other Local Sales	812	1,099	0	28	144	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	25,716	24,061	25,454	41,885	47,565	57,681
445900 Commodities and Other Federal Grants	0	0	4,877	5,702	4,544	5,377
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	10,000	10,000	6,000	6,000	6,000	0
Total Revenues	66,813	59,354	66,635	79,728	78,777	86,665

Expenditures						
710100 Food Services - Salaries	33,220	35,769	35,585	36,137	35,605	35,188
710200 Food Services - Benefits	3,274	3,636	4,095	4,456	4,728	5,107
710300 Food Services - Purchased Services	370	1	470	589	485	853
710400 Food Services - Supplies / Materials	24,608	24,244	31,993	37,906	39,388	41,318
710500 Food Services - Capital Objects	1,560	12,136	1,674	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	63,032	75,786	73,817	79,088	80,206	82,466

Balance Sheet						
111000 Cash	29,765	14,833	6,611	7,827	6,829	10,645
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	211	978	681	743	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	4,103	4,836	4,092	4,606	5,780	5,397
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	25,451	9,019	1,838	2,478	1,049	5,248

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	5,253	6,316	6,151	6,591	6,684	6,872

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.85	1.43	0.30	0.38	0.16	0.76

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **GRACE JOINT**
 DISTRICT NUMBER: **148.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	2,334	1,144	1,459	814	822	440
416100 Meal Sales - Reimbursable	49,134	46,602	40,935	41,685	44,504	44,117
416200 Meal Sales - Non-reimbursable	13,741	18,259	15,982	15,575	18,411	16,036
416900 Other Food Sales	0	0	8,373	9,124	0	7,213
419900 Other Local Sales	5,003	7,674	2	0	10,537	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	99,595	102,571	103,503	108,582	112,774	153,022
445900 Commodities and Other Federal Grants	0	0	913	0	1,760	860
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	169,807	176,250	171,167	175,780	188,808	221,688
Expenditures						
710100 Food Services - Salaries	67,901	70,411	74,662	78,551	75,740	73,901
710200 Food Services - Benefits	1,077	1,673	1,919	2,964	6,712	3,886
710300 Food Services - Purchased Services	2,695	0	0	4,114	0	1,676
710400 Food Services - Supplies / Materials	91,320	94,758	100,648	98,449	106,799	115,237
710500 Food Services - Capital Objects	2,878	5,232	6,229	1,519	5,010	2,701
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	165,871	172,074	183,458	185,597	194,261	197,401
Balance Sheet						
111000 Cash	82,668	86,844	74,554	64,736	59,283	83,570
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	82,668	86,844	74,554	64,736	59,283	83,570
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	13,823	14,340	15,288	15,466	16,188	16,450
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	5.98	6.06	4.88	4.19	3.66	5.08

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **THOMAS JEFFERSON CHARTER**
 DISTRICT NUMBER: **139.1**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	1,035
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	13
Total Revenues	0	0	0	0	0	1,048

Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	1,048
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	1,048

Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	224
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	175
213000 Accounts Payable	0	0	0	0	0	49
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	87

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **VALLIVUE**
DISTRICT NUMBER: **139.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	8,861	12,152	4,576	1,642	-231	3,496
416100 Meal Sales - Reimbursable	329,518	333,712	342,729	356,817	377,009	383,027
416200 Meal Sales - Non-reimbursable	37,875	40,454	38,360	38,740	36,844	41,942
416900 Other Food Sales	65,008	82,229	105,619	98,872	73,019	60,725
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	498,767	524,696	624,354	726,497	935,655	1,128,403
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	940,029	993,243	1,115,638	1,222,568	1,422,296	1,617,593
Expenditures						
710100 Food Services - Salaries	374,404	406,199	444,069	499,600	560,430	587,313
710200 Food Services - Benefits	95,573	80,323	115,077	130,117	146,594	148,513
710300 Food Services - Purchased Services	10,415	17,862	23,036	17,219	25,894	16,348
710400 Food Services - Supplies / Materials	390,883	439,728	461,323	518,945	540,705	719,567
710500 Food Services - Capital Objects	7,319	11,126	25,079	34,311	48,401	173,537
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	39,300	0	0	0
Total Expenditures	878,594	955,238	1,107,884	1,200,192	1,322,024	1,645,278
Balance Sheet						
111000 Cash	230,907	257,412	266,610	305,074	355,463	334,324
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	27,817	23,941	91,510	61,818
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	86,084	0	0
214000 Contracts Payable	62,374	68,260	83,595	0	101,573	89,098
217000 Salaries / Benefits Payable	15,586	-1,800	12,126	21,850	24,047	13,376
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	152,947	190,952	198,706	221,081	321,353	293,668

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	73,216	79,603	92,324	100,016	110,169	137,107

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.09	2.40	2.15	2.21	2.92	2.14

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **PARMA**
 DISTRICT NUMBER: **137.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	53,301	63,572	57,823	60,383	60,219	59,787
416200 Meal Sales - Non-reimbursable	9,114	5,127	4,712	4,373	5,448	4,747
416900 Other Food Sales	1,294	8,200	15,075	13,415	12,391	11,016
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	202,297	208,130	227,980	233,800	232,673	281,433
445900 Commodities and Other Federal Grants	0	0	0	0	22,531	23,234
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	32,061	14,823	0	0
Total Revenues	266,006	285,029	337,651	326,794	333,262	380,217
Expenditures						
710100 Food Services - Salaries	95,182	112,842	113,667	98,645	106,828	126,139
710200 Food Services - Benefits	13,445	12,059	15,074	17,005	18,726	23,632
710300 Food Services - Purchased Services	7,676	10,679	11,783	11,981	10,206	10,726
710400 Food Services - Supplies / Materials	153,076	175,870	178,106	151,346	169,338	194,880
710500 Food Services - Capital Objects	3,532	20,692	1,783	5,262	9,260	10,890
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	75	75	0	0	0	6,425
Total Expenditures	272,986	332,217	320,413	284,239	314,358	372,692
Balance Sheet						
111000 Cash	26,940	0	0	38,409	53,307	63,185
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	4,245	4,239	34,144	6,240	7,617	10,491
115000 Inventories	4,320	7,326	7,326	6,100	9,500	6,703
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	19,991	31,425	0	0	0
213000 Accounts Payable	480	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	12,571	16,308	17,541	15,690	16,461	18,891
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	4,320	7,326	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	18,134	-32,060	-7,496	35,059	53,963	61,488

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	22,749	27,685	26,701	23,687	26,197	31,058

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.80	-1.16	-0.28	1.48	2.06	1.98

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BOISE INDEPENDENT**
 DISTRICT NUMBER: **001.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	92,905	139,618	112,369	83,273	48,289	61,891
416100 Meal Sales - Reimbursable	2,560,255	2,731,846	2,663,754	2,586,872	2,890,454	2,977,163
416200 Meal Sales - Non-reimbursable	199,727	172,779	255,880	191,006	78,346	70,554
416900 Other Food Sales	80,060	122,007	147,034	143,336	157,035	198,919
419900 Other Local Sales	0	0	50	2,108	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	369,866	405,956	404,317	438,416	0	537,302
445500 Federal Reimbursement	2,634,937	2,810,733	3,178,121	3,247,286	443,927	3,707,720
445900 Commodities and Other Federal Grants	23,600	64,478	73,639	66,803	3,484,683	51,670
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	5,961,350	6,447,417	6,835,164	6,759,100	7,102,734	7,605,219

Expenditures						
710100 Food Services - Salaries	2,424,659	2,654,107	2,791,155	2,867,568	2,812,558	2,933,727
710200 Food Services - Benefits	772,977	839,540	909,241	1,030,173	1,111,531	1,151,980
710300 Food Services - Purchased Services	159,176	184,537	186,860	210,201	440,219	203,450
710400 Food Services - Supplies / Materials	2,255,799	2,585,592	2,518,270	2,351,729	2,621,118	2,757,455
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	79,736	81,896	84,006	98,224	87,012	82,134
Total Expenditures	5,692,347	6,345,672	6,489,532	6,557,895	7,072,438	7,128,746

Balance Sheet						
111000 Cash	0	2,547,263	0	0	0	3,150,352
112000 Investments	2,455,895	0	2,361,329	2,731,298	2,674,169	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	57,757	59,666	627,226	393,601	461,751	483,746
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	43,836	29,196	38,946	34,812	22,286	19,824
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	418,744	452,868	482,780	521,046	514,297	538,470
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	130,613	102,661	98,993	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,920,459	2,022,204	2,367,836	2,569,041	2,599,337	3,075,804

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	474,362	528,806	540,794	546,491	589,370	594,062

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	4.05	3.82	4.38	4.70	4.41	5.18

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **ANSER OF IDAHO, INC**
 DISTRICT NUMBER: **001.1**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **HIDDEN SPRINGS CHARTER**
 DISTRICT NUMBER: **001.2**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MERIDIAN JOINT**
 DISTRICT NUMBER: **002.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	47,875	63,040	6,372	2,165	60	0
416100 Meal Sales - Reimbursable	1,909,529	2,191,853	2,359,443	2,675,459	2,713,463	2,984,885
416200 Meal Sales - Non-reimbursable	635,307	721,167	770,999	855,019	845,103	979,556
416900 Other Food Sales	1,031	28,970	33,422	40,460	21,639	50,911
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	1,464,826	1,620,882	1,843,615	2,039,036	2,171,685	2,420,954
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	4,058,568	4,625,912	5,013,851	5,612,139	5,751,950	6,436,306
Expenditures						
710100 Food Services - Salaries	1,438,396	1,683,488	1,724,436	1,764,732	1,903,588	2,015,758
710200 Food Services - Benefits	318,503	397,253	471,269	531,029	602,265	671,414
710300 Food Services - Purchased Services	132,000	133,794	131,621	137,930	173,434	159,327
710400 Food Services - Supplies / Materials	2,218,675	2,547,346	2,792,618	2,586,519	2,727,061	3,155,640
710500 Food Services - Capital Objects	38,369	56,154	23,514	24,363	48,152	43,631
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	6,648	3,355
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	26,836	0	0	0	53,442	72,924
Total Expenditures	4,172,779	4,818,035	5,143,458	5,044,573	5,514,590	6,122,049
Balance Sheet						
111000 Cash	79,967	19,679	0	388,784	176,642	840,475
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	37,856	35,131	219,597	32,011	475,009	523,248
115000 Inventories	235,436	151,682	166,926	263,302	335,535	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	298,325	0	0	0
213000 Accounts Payable	8,214	18,827	5,325	12,236	13,026	174
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	197,030	231,773	251,660	278,009	342,948	368,880
218000 Payroll Withholding	0	0	4,928	0	0	49,200
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	148,015	151,683	166,926	263,302	335,535	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	-195,791	-340,641	130,550	295,677	945,469

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	347,732	401,503	428,622	420,381	459,549	510,171

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	-0.49	-0.79	0.31	0.64	1.85

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MERIDIAN CHARTER HIGH SCHOOL**
 DISTRICT NUMBER: **002.1**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **NORTH STAR CHARTER SCHOOL**
 DISTRICT NUMBER: **002.2**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MERIDIAN MEDICAL ARTS CHARTER**
 DISTRICT NUMBER: **002.3**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **KUNA JOINT**
 DISTRICT NUMBER: **003.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	2,268	4,543	2,729	875	836	2,477
416100 Meal Sales - Reimbursable	210,059	224,628	248,135	343,525	372,497	390,181
416200 Meal Sales - Non-reimbursable	53,011	71,909	17,747	20,783	19,386	21,716
416900 Other Food Sales	0	0	59,776	58,672	65,122	65,582
419900 Other Local Sales	4,043	7,604	8,176	12,771	10,546	5,585
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	1,248
445500 Federal Reimbursement	196,068	208,576	222,590	268,261	333,105	391,994
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	465,449	517,260	559,153	704,887	801,492	878,783

Expenditures						
710100 Food Services - Salaries	189,684	221,264	248,490	340,092	337,638	356,190
710200 Food Services - Benefits	28,246	37,000	46,254	50,010	68,829	44,013
710300 Food Services - Purchased Services	1,496	3,791	2,754	1,807	641	1,534
710400 Food Services - Supplies / Materials	209,605	241,621	259,692	317,529	352,089	390,027
710500 Food Services - Capital Objects	4,548	15,554	12,267	6,817	149	102
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	433,579	519,230	569,457	716,255	759,346	791,866

Balance Sheet						
111000 Cash	18,950	4,839	6,299	16,825	6,781	1,369
112000 Investments	74,743	97,377	83,029	34,639	100,376	191,267
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	1,257	2,993	244	40	420	0
115000 Inventories	0	0	14,884	34,881	24,825	28,980
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	594	6,586	11,983	234	773	3,392
214000 Contracts Payable	22,115	28,352	32,506	37,552	40,884	0
217000 Salaries / Benefits Payable	0	0	0	0	0	40,565
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	72,241	70,271	59,967	48,599	90,745	177,659

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	36,132	43,269	47,455	59,688	63,279	65,989

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.00	1.62	1.26	0.81	1.43	2.69

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MEADOWS VALLEY**
 DISTRICT NUMBER: **011.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	16,608	18,710	17,531	16,041	17,201	16,727
416200 Meal Sales - Non-reimbursable	2,853	1,490	1,922	2,494	2,884	1,691
416900 Other Food Sales	2,198	2,452	2,523	1,065	1,582	4,385
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	25,731	24,702	26,817	31,422	40,529	41,100
445900 Commodities and Other Federal Grants	4,610	0	3,781	4,417	4,203	4,667
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	5,100	5,754	7,382	0	0	0
Total Revenues	57,100	53,108	59,956	55,439	66,399	68,570

Expenditures						
710100 Food Services - Salaries	23,234	25,985	20,307	19,943	21,225	14,839
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	83
710400 Food Services - Supplies / Materials	33,530	28,594	30,147	29,184	35,975	37,546
710500 Food Services - Capital Objects	0	0	0	0	741	258
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	56,764	54,579	50,454	49,127	57,941	52,726

Balance Sheet						
111000 Cash	0	0	1,142	10,956	19,465	34,056
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	2,462	3,513	0	0	1,335
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	2,078	5,536	0	0	0	0
213000 Accounts Payable	0	0	61	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	3,833	4,308	2,474	2,524	2,575	2,657
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-5,911	-7,382	2,120	8,432	16,890	32,734

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	4,730	4,548	4,205	4,094	4,828	4,394

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.25	-1.62	0.50	2.06	3.50	7.45

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **COUNCIL**
DISTRICT NUMBER: **013.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	32,297	31,482	32,161	29,950	30,696	29,254
416200 Meal Sales - Non-reimbursable	4,313	3,883	3,600	4,461	4,978	5,365
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	46,380	54,160	56,200	69,105	80,690	73,848
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	5,000	0	0	0
Total Revenues	82,990	89,525	96,961	103,516	116,364	108,467
Expenditures						
710100 Food Services - Salaries	38,232	39,402	37,962	34,424	41,762	40,938
710200 Food Services - Benefits	10,841	10,880	10,994	9,070	9,658	10,196
710300 Food Services - Purchased Services	11	37	210	21	266	1,023
710400 Food Services - Supplies / Materials	34,406	44,950	47,109	58,480	62,753	54,666
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	83,490	95,269	96,275	101,995	114,439	106,823
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	3,834	0	6,970	11,931	16,614	17,104
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	3,813	5,742	12,026	13,264	15,611	10,896
213000 Accounts Payable	19	0	0	2,202	2,613	6,174
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	2	-5,742	-5,056	-3,535	-1,610	34
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	6,958	7,939	8,023	8,500	9,537	8,902
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	-0.72	-0.63	-0.42	-0.17	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MARSH VALLEY JOINT**
 DISTRICT NUMBER: **021.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	180,882	186,808	151,533	144,920	136,423	135,857
416200 Meal Sales - Non-reimbursable	0	0	4,672	13,668	10,428	10,223
416900 Other Food Sales	8,978	10,416	21,336	18,891	25,605	26,153
419900 Other Local Sales	17	75	754	0	2,016	1,678
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	213,424	201,052	191,740	213,993	331,518	394,560
445900 Commodities and Other Federal Grants	0	0	0	38,198	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	22,849	25,879	25,782	25,361	28,772	28,344
Total Revenues	426,150	424,230	395,817	455,031	534,762	596,815

Expenditures						
710100 Food Services - Salaries	154,256	162,071	159,724	165,317	170,856	173,568
710200 Food Services - Benefits	63,701	58,113	61,148	62,551	67,823	65,902
710300 Food Services - Purchased Services	9,224	10,482	7,710	8,033	13,590	15,445
710400 Food Services - Supplies / Materials	190,679	186,330	201,637	180,063	227,073	244,776
710500 Food Services - Capital Objects	92	567	0	568	459	9,083
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	417,952	417,563	430,219	416,532	479,801	508,774

Balance Sheet						
111000 Cash	0	47,608	0	0	99,854	193,422
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	41,173	0	13,980	43,390	0	0
115000 Inventories	50,316	51,147	67,991	56,470	31,640	56,742
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	9,505	6,172	9,422	4,870	7,177	5,421
214000 Contracts Payable	18,367	21,468	0	0	0	0
217000 Salaries / Benefits Payable	0	0	18,992	14,454	13,650	20,933
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	50,316	51,147	67,991	56,470	31,640	56,742
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	13,301	19,968	-14,434	24,066	79,027	167,068

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	34,829	34,797	35,852	34,711	39,983	42,398

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.38	0.57	-0.40	0.69	1.98	3.94

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **POCATELLO**
 DISTRICT NUMBER: **025.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	6,903	4,125	0	-2,655	4,038	14,260
416100 Meal Sales - Reimbursable	830,277	860,111	805,224	771,158	829,364	834,362
416200 Meal Sales - Non-reimbursable	0	447,180	517,295	539,045	448,892	531,257
416900 Other Food Sales	399,574	15,878	14,684	31,120	21,689	13,908
419900 Other Local Sales	12,522	0	0	0	0	0
439000 Other State Revenue	0	42,204	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	1,531,757	1,595,884	1,672,275	1,783,355	1,984,169	2,186,197
445900 Commodities and Other Federal Grants	142,006	136,253	148,873	137,271	164,107	185,391
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	179,512	180,937	181,780	208,868	197,950	216,488
Total Revenues	3,102,551	3,282,572	3,340,131	3,468,162	3,650,209	3,981,863

Expenditures						
710100 Food Services - Salaries	1,083,616	1,115,143	1,089,041	1,133,592	1,133,091	1,187,756
710200 Food Services - Benefits	369,149	363,804	359,310	369,139	381,926	446,670
710300 Food Services - Purchased Services	6,115	4,286	4,842	10,820	23,118	29,199
710400 Food Services - Supplies / Materials	1,526,363	1,694,338	1,720,164	1,741,630	1,786,153	2,061,527
710500 Food Services - Capital Objects	35,676	15,280	107,748	70,103	59,436	29,105
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	3,020,919	3,192,851	3,281,105	3,325,284	3,383,724	3,754,257

Balance Sheet						
111000 Cash	100,977	175,560	0	262,191	497,539	727,419
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	277,022	72,955	81,840	121,840
115000 Inventories	54,520	61,715	101,013	108,962	149,461	124,050
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	47,922
211000 Interfund Payable	0	0	78,455	0	0	0
213000 Accounts Payable	0	0	0	0	9,915	8,573
214000 Contracts Payable	0	20,741	0	21,888	26,261	50,994
217000 Salaries / Benefits Payable	19,820	0	20,346	0	0	0
218000 Payroll Withholding	21,038	12,174	15,848	15,956	19,915	44,237
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	54,520	61,715	101,013	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	60,119	142,645	162,373	406,264	672,749	917,427

Average Monthly Expenditures (Total expenditures above divided by 12 operating months)	251,743	266,071	273,425	277,107	281,977	312,855
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.24	0.54	0.59	1.47	2.39	2.93
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **POCATELLO COMMUNITY CHARTER**
 DISTRICT NUMBER: **025.1**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	11,760	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	17,020	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	16,034	0	19,674
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	5,125	5,247	5,078	6,085
Total Revenues	0	0	16,885	21,281	22,098	25,759

Expenditures						
710100 Food Services - Salaries	0	0	4,266	8,370	7,713	0
710200 Food Services - Benefits	0	0	325	1,711	2,615	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	8,503	11,144	11,520	0
710500 Food Services - Capital Objects	0	0	170	56	250	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	25,759
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	13,264	21,281	22,098	25,759

Balance Sheet						
111000 Cash	0	0	0	157	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	157	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	1,105	1,773	1,842	2,147

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	0.00	0.00	0.00	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BEAR LAKE COUNTY**
 DISTRICT NUMBER: **033.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	121	147	88	62	23	32
416100 Meal Sales - Reimbursable	106,860	114,577	110,955	108,220	104,952	103,806
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	1,143
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	167,500	140,774	167,188	174,127	167,375	166,117
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	274,481	255,498	278,231	282,409	272,350	271,098
Expenditures						
710100 Food Services - Salaries	141,627	106,408	111,091	102,285	106,479	97,518
710200 Food Services - Benefits	21,521	28,076	27,755	31,903	35,664	36,347
710300 Food Services - Purchased Services	346	-12	1,050	519	232	609
710400 Food Services - Supplies / Materials	112,952	115,861	141,525	131,810	129,315	135,495
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	276,446	250,333	281,421	266,517	271,690	269,969
Balance Sheet						
111000 Cash	11,960	16,641	14,205	30,855	32,505	32,490
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	134	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	322	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	46	515
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	24,204	23,854	24,796	25,232	26,176	24,563
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-12,244	-7,079	-10,269	5,623	6,283	7,412
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	23,037	20,861	23,452	22,210	22,641	22,497
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.53	-0.34	-0.44	0.25	0.28	0.33

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **ST. MARIES JOINT**
 DISTRICT NUMBER: **041.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	29	41	24	18	13	15
416100 Meal Sales - Reimbursable	124,158	89,627	90,169	89,471	102,002	106,935
416200 Meal Sales - Non-reimbursable	13,060	16,725	16,719	18,534	14,080	10,533
416900 Other Food Sales	3,160	3,321	2,185	3,760	2,678	3,041
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	177,706	163,409	172,351	189,601	199,496	205,015
445900 Commodities and Other Federal Grants	17,746	31,337	32,658	31,784	26,328	28,736
453000 Sale / Compensation from Sale of Fixed Assets	0	1,855	0	0	0	0
460000 Transfers In	0	50,000	38,200	12,000	25,500	0
Total Revenues	335,859	356,315	352,306	345,168	370,097	354,275
Expenditures						
710100 Food Services - Salaries	101,196	132,556	128,505	130,629	123,555	124,030
710200 Food Services - Benefits	36,211	38,144	43,473	40,672	41,620	40,773
710300 Food Services - Purchased Services	71,230	13,720	3,477	4,206	12,926	5,197
710400 Food Services - Supplies / Materials	185,474	182,832	165,786	166,699	185,694	174,205
710500 Food Services - Capital Objects	173	3,308	4,603	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	394,284	370,560	345,844	342,206	363,795	344,205
Balance Sheet						
111000 Cash	0	810	403	2,489	0	0
112000 Investments	567	608	636	657	670	685
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	6,548	10,299	32,481	19,416	26,347	33,843
115000 Inventories	6,919	6,218	9,524	6,547	10,000	13,970
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	111,217	128,736	148,817	130,132	132,631	134,989
213000 Accounts Payable	3,226	41	109	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	14,406	22,193	20,692	22,589	21,697	15,110
218000 Payroll Withholding	0	0	0	0	0	5,640
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	6,919	6,218	0	6,547	10,000	13,970
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-121,734	-139,253	-126,574	-130,159	-127,311	-121,211

Average Monthly Expenditures (Total expenditures above divided by 12 operating months)	32,857	30,880	28,820	28,517	30,316	28,684
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-3.70	-4.51	-4.39	-4.56	-4.20	-4.23
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **PLUMMER / WORLEY JOINT**
 DISTRICT NUMBER: **044.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	40,429	40,966	18,678	22,052	29,861	27,460
416200 Meal Sales - Non-reimbursable	0	0	9,816	11,292	8,245	9,708
416900 Other Food Sales	0	0	335	1,363	668	924
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	133,163	0	116,706	146,957	147,606	145,014
445900 Commodities and Other Federal Grants	12,345	120,451	27,613	-10,280	10,656	7,343
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	12,315	32,090	63,191	64,878	72,785	81,272
Total Revenues	198,252	193,507	236,339	236,262	269,821	271,721
Expenditures						
710100 Food Services - Salaries	71,324	80,151	84,857	86,272	97,012	100,543
710200 Food Services - Benefits	27,006	29,144	38,451	40,086	46,914	52,695
710300 Food Services - Purchased Services	2,012	2,097	2,838	2,945	3,235	3,118
710400 Food Services - Supplies / Materials	95,340	87,663	107,056	105,279	112,451	105,754
710500 Food Services - Capital Objects	2,140	0	2,325	2,492	3,987	2,052
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	197,822	199,055	235,527	237,074	263,599	264,162
Balance Sheet						
111000 Cash	0	8,804	0	3,162	19,282	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	17,717	4,885	20,317	13,678	0	21,335
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	2,862	0	0	0
213000 Accounts Payable	0	0	2,209	949	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	12,169	13,689	14,434	13,891	13,060	21,232
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	2,000	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	5,548	0	812	0	6,222	103
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	16,485	16,588	19,627	19,756	21,967	22,014
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.34	0.00	0.04	0.00	0.28	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SNAKE RIVER**
 DISTRICT NUMBER: **052.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	15,779	26,099	13,818	4,050	5,891	3,110
416100 Meal Sales - Reimbursable	141,266	160,260	156,754	155,226	151,320	149,266
416200 Meal Sales - Non-reimbursable	25,182	25,025	11,767	9,856	9,413	7,991
416900 Other Food Sales	0	0	1,517	1,880	3,556	5,146
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	226,906	224,262	232,782	254,295	259,507	269,215
445900 Commodities and Other Federal Grants	32,719	41,750	37,723	37,150	30,720	27,540
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	57,499	69,432	27,622	0	15,000	0
Total Revenues	499,351	546,828	481,983	462,457	475,407	462,268
Expenditures						
710100 Food Services - Salaries	197,105	218,481	205,550	194,727	184,258	187,199
710200 Food Services - Benefits	42,999	43,858	37,116	35,273	38,447	45,029
710300 Food Services - Purchased Services	1,439	1,573	1,456	1,261	1,122	1,358
710400 Food Services - Supplies / Materials	265,379	282,916	237,861	218,000	230,649	239,688
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	506,922	546,828	481,983	449,261	454,476	473,274
Balance Sheet						
111000 Cash	39,974	40,087	0	0	312,487	50,010
112000 Investments	0	0	0	42,606	110,902	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	240	33,613	5,525	6,610	6,167
115000 Inventories	52,806	45,095	43,506	37,936	43,820	43,644
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	941	0	365,945	0
213000 Accounts Payable	0	407	0	0	69	1,231
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	39,974	39,920	32,672	34,936	35,743	37,534
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	52,806	45,095	43,506	37,936	0	0
310600 Reserved for Inventories	0	0	0	0	43,820	43,644
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	13,195	28,242	17,412
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	42,244	45,569	40,165	37,438	37,873	39,440
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.35	0.75	0.44

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: IDAHO LEADERSHIP ACADEMY
DISTRICT NUMBER: 052.1

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	12,990	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	5,390	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	18,380	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	7,243	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	4,433	0
710400 Food Services - Supplies / Materials	0	0	0	0	23,142	0
710500 Food Services - Capital Objects	0	0	0	0	4,000	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	38,818	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	1,127	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	21,565	20,438
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	-20,438	-20,438

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	3,235	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-6.32	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BLACKFOOT**
 DISTRICT NUMBER: **055.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	1,897	2,127	601	453	167	123
416100 Meal Sales - Reimbursable	243,873	236,463	234,131	239,910	218,266	221,626
416200 Meal Sales - Non-reimbursable	18,568	18,000	19,301	2,658	17,718	22,562
416900 Other Food Sales	4,525	33,899	37,179	34,339	34,617	31,194
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	708,941	729,066	762,154	843,087	891,014	977,106
445900 Commodities and Other Federal Grants	66,721	82,639	89,759	90,992	87,580	97,013
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	50
460000 Transfers In	86,921	60,909	76,836	82,769	77,371	79,840
Total Revenues	1,131,446	1,163,103	1,219,961	1,294,208	1,326,733	1,429,514

Expenditures						
710100 Food Services - Salaries	362,204	380,684	402,542	401,193	396,133	402,760
710200 Food Services - Benefits	197,405	174,757	203,651	207,416	186,032	234,489
710300 Food Services - Purchased Services	15,257	8,121	11,044	16,541	34,245	21,908
710400 Food Services - Supplies / Materials	465,335	507,894	539,536	508,031	558,605	561,368
710500 Food Services - Capital Objects	91,245	61,541	67,383	66,673	92,902	93,123
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	1,131,446	1,132,997	1,224,156	1,199,854	1,267,917	1,313,648

Balance Sheet						
111000 Cash	43,591	2,392	8,796	73,046	119,125	128,567
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	45,856	112,133	131,894	138,473	141,074	257,582
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	25,998	0	0	0
213000 Accounts Payable	10,388	9,943	11,712	16,188	10,165	19,297
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	79,059	74,476	77,069	75,066	70,953	71,905
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	30,106	25,911	120,265	179,081	294,947

Average Monthly Expenditures (Total expenditures above divided by 12 operating months)	94,287	94,416	102,013	99,988	105,660	109,471
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.32	0.25	1.20	1.69	2.69
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BLACKFOOT CHARTER**
 DISTRICT NUMBER: **055.1**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **ABERDEEN**
 DISTRICT NUMBER: **058.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	735	212	669	393	656
416100 Meal Sales - Reimbursable	29,814	27,422	30,036	37,132	0	37,559
416200 Meal Sales - Non-reimbursable	9,234	7,976	6,918	5,832	0	7,029
416900 Other Food Sales	1,351	2,527	3,175	4,596	0	6,510
419900 Other Local Sales	14,788	12,189	30,254	0	45,298	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	146,686	146,707	166,014	173,473	164,081	202,804
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	16,238	15,362	16,079
Total Revenues	201,873	197,556	236,609	237,940	225,134	270,637

Expenditures						
710100 Food Services - Salaries	75,192	71,131	95,298	95,373	89,728	91,930
710200 Food Services - Benefits	29,806	30,839	37,412	38,871	38,112	39,551
710300 Food Services - Purchased Services	2,009	4,478	2,298	1,411	979	1,252
710400 Food Services - Supplies / Materials	99,952	77,417	102,019	94,488	100,944	119,664
710500 Food Services - Capital Objects	2,614	1,642	4,807	50	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	2,416	3,245
Total Expenditures	209,573	185,507	241,834	230,193	232,179	255,642

Balance Sheet						
111000 Cash	33,797	35,533	38,551	41,386	36,346	52,430
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	4,836	3,140	0	626	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	12,101	4,645	7,131	8,469	6,012	5,754
214000 Contracts Payable	0	0	0	7,788	0	0
217000 Salaries / Benefits Payable	15,348	10,795	13,412	0	11,624	12,971
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	11,184	23,233	18,008	25,755	18,710	33,705

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	17,464	15,459	20,153	19,183	19,348	21,304

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.64	1.50	0.89	1.34	0.97	1.58

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **FIRTH**
 DISTRICT NUMBER: **059.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	80,597	52,755	71,429	34,445	69,924	88,116
416200 Meal Sales - Non-reimbursable	25,010	48,324	9,413	56,165	23,014	11,686
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	139,899	174,127	176,585	280,369	258,994	204,171
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	18,404	2,292	8,300	18,000	16,100
Total Revenues	245,506	293,610	259,719	379,279	369,932	320,073

Expenditures						
710100 Food Services - Salaries	1,123	0	0	0	121,046	122,422
710200 Food Services - Benefits	1,566	0	0	0	43,207	42,464
710300 Food Services - Purchased Services	256,506	258,469	283,578	366,921	24,623	1,894
710400 Food Services - Supplies / Materials	1,719	1,582	2,059	1,729	150,727	153,124
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	260,914	260,051	285,637	368,650	339,603	319,904

Balance Sheet						
111000 Cash	0	4,270	0	6,262	8,538	36,626
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	25,706	31,198	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	29,289	0	21,117	0	0	0
213000 Accounts Payable	0	0	531	42,987	4,344	3,954
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	16,082	13,193
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-29,289	4,270	-21,648	-11,019	19,310	19,479

Average Monthly Expenditures (Total expenditures above divided by 12 operating months)	21,743	21,671	23,803	30,721	28,300	26,659
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Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.35	0.20	-0.91	-0.36	0.68	0.73
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SHELLEY JOINT**
 DISTRICT NUMBER: **060.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	2,092	2,971	1,068	623	285	394
416100 Meal Sales - Reimbursable	151,090	150,711	150,000	157,585	161,992	169,893
416200 Meal Sales - Non-reimbursable	273	37,165	37,057	40,568	36,049	22,612
416900 Other Food Sales	5,311	8,429	8,059	7,393	6,066	4,006
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	272,987	283,658	223,613	240,509	264,980	347,091
445900 Commodities and Other Federal Grants	0	0	41,913	40,259	36,176	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	30,040	31,670	34,083	35,629	25,887	35,392
Total Revenues	461,793	514,604	495,793	522,566	531,435	579,388
Expenditures						
710100 Food Services - Salaries	185,362	195,489	193,299	186,476	193,275	201,694
710200 Food Services - Benefits	78,004	71,758	70,136	70,332	67,678	76,713
710300 Food Services - Purchased Services	3,190	0	237	2,076	4,055	9,954
710400 Food Services - Supplies / Materials	161,834	202,337	220,774	205,815	227,086	255,713
710500 Food Services - Capital Objects	0	0	0	0	5,483	9,122
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	428,390	469,584	484,446	464,699	497,577	553,196
Balance Sheet						
111000 Cash	52,170	5,743	130,457	188,841	221,617	255,021
112000 Investments	0	8,960	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	27,763	107,485	3,316	4,697	4,864	3,487
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	167	167	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	212	484	881
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	30,567	27,802	28,207	29,893	28,539	33,977
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	49,366	94,386	105,733	163,600	197,458	223,650

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	35,699	39,132	40,371	38,725	41,465	46,100

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.38	2.41	2.62	4.22	4.76	4.85

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SHELLEY JOINT**
 DISTRICT NUMBER: **060.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	2,092	2,971	1,068	623	285	394
416100 Meal Sales - Reimbursable	151,090	150,711	150,000	157,585	161,992	169,893
416200 Meal Sales - Non-reimbursable	273	37,165	37,057	40,568	36,049	22,612
416900 Other Food Sales	5,311	8,429	8,059	7,393	6,066	4,006
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	272,987	283,658	223,613	240,509	264,980	347,091
445900 Commodities and Other Federal Grants	0	0	41,913	40,259	36,176	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	30,040	31,670	34,083	35,629	25,887	35,392
Total Revenues	461,793	514,604	495,793	522,566	531,435	579,388
Expenditures						
710100 Food Services - Salaries	185,362	195,489	193,299	186,476	193,275	201,694
710200 Food Services - Benefits	78,004	71,758	70,136	70,332	67,678	76,713
710300 Food Services - Purchased Services	3,190	0	237	2,076	4,055	9,954
710400 Food Services - Supplies / Materials	161,834	202,337	220,774	205,815	227,086	255,713
710500 Food Services - Capital Objects	0	0	0	0	5,483	9,122
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	428,390	469,584	484,446	464,699	497,577	553,196
Balance Sheet						
111000 Cash	52,170	5,743	130,457	188,841	221,617	255,021
112000 Investments	0	8,960	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	27,763	107,485	3,316	4,697	4,864	3,487
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	167	167	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	212	484	881
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	30,567	27,802	28,207	29,893	28,539	33,977
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	49,366	94,386	105,733	163,600	197,458	223,650

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	35,699	39,132	40,371	38,725	41,465	46,100

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.38	2.41	2.62	4.22	4.76	4.85

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BLAINE COUNTY**
 DISTRICT NUMBER: **061.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	126	98	177	24	88	0
416100 Meal Sales - Reimbursable	276,106	306,017	310,982	303,609	446,921	325,674
416200 Meal Sales - Non-reimbursable	0	0	0	0	732	273,236
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	14,456	521	123
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	158,533	179,070	204,819	233,264	262,370	277,201
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	63,179	81,218	76,754	108,988	309,923	233,762
Total Revenues	497,944	566,403	592,732	660,341	1,020,555	1,109,996

Expenditures						
710100 Food Services - Salaries	219,025	240,432	264,435	299,993	220,770	206,478
710200 Food Services - Benefits	91,124	99,242	113,632	127,443	102,606	101,737
710300 Food Services - Purchased Services	4,750	6,176	3,486	5,076	641,318	810,939
710400 Food Services - Supplies / Materials	183,045	215,966	209,864	226,933	17,519	4,755
710500 Food Services - Capital Objects	0	4,702	1,200	896	38,342	-302
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	497,944	566,518	592,617	660,341	1,020,555	1,123,607

Balance Sheet						
111000 Cash	39,306	0	0	0	81,732	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	586	48,353	60,556	57,011	0	228,055
115000 Inventories	7,669	9,966	13,611	13,501	25,813	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	4,271	7,127	3,764	0	155,810
213000 Accounts Payable	-239	1,227	6,295	411	27,768	29,277
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	40,131	42,970	47,134	52,749	45,314	44,079
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	87	8,650	12,500
234000 Other Non-Current Liabilities	7,669	9,966	13,611	13,501	25,813	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	-115	0	0	0	-13,611

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	41,495	47,210	49,385	55,028	85,046	93,634

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.00	0.00	-0.15

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **GARDEN VALLEY**
 DISTRICT NUMBER: **071.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	24	2	0	0	0	0
416100 Meal Sales - Reimbursable	22,917	24,080	22,903	22,364	18,891	23,937
416200 Meal Sales - Non-reimbursable	4,374	5,820	3,139	4,179	3,528	4,133
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	23	24	24	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	30,489	35,280	27,345	34,503	38,748	54,934
445900 Commodities and Other Federal Grants	5,299	4,644	5,267	0	4,455	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	3,860	13,748	19,125	23,644	22,817	4,171
Total Revenues	66,963	83,574	77,802	84,714	88,463	87,175

Expenditures						
710100 Food Services - Salaries	21,282	26,345	26,092	27,254	27,781	25,286
710200 Food Services - Benefits	9,500	11,526	13,216	14,133	12,463	9,477
710300 Food Services - Purchased Services	152	3,349	2,224	1,788	1,854	1,227
710400 Food Services - Supplies / Materials	35,994	42,389	35,882	37,685	40,155	46,754
710500 Food Services - Capital Objects	0	0	388	3,854	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	66,928	83,609	77,802	84,714	82,253	82,744

Balance Sheet						
111000 Cash	1,297	1,563	1,752	1,706	7,603	11,225
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	148	159	184	146	117	584
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	1,114	1,404	1,568	1,560	1,276	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	35	0	0	0	6,210	10,641

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	5,577	6,967	6,484	7,060	6,854	6,895

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.01	0.00	0.00	0.00	0.91	1.54

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BASIN**
DISTRICT NUMBER: **072.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	42,026	45,800	38,541	44,518	50,075	52,050
416200 Meal Sales - Non-reimbursable	7,015	0	3,208	3,134	3,832	4,117
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	59,247	61,655	52,690	65,554	73,457	85,018
445900 Commodities and Other Federal Grants	6,479	0	5,513	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	15,000	16,000	15,000	15,000	18,000	35,000
Total Revenues	129,767	123,455	114,952	128,206	145,364	176,185
Expenditures						
710100 Food Services - Salaries	52,563	51,693	43,801	41,240	48,842	53,237
710200 Food Services - Benefits	20,626	21,091	18,863	18,984	28,379	33,887
710300 Food Services - Purchased Services	0	0	0	0	2,500	0
710400 Food Services - Supplies / Materials	49,769	51,927	54,989	61,684	66,190	76,434
710500 Food Services - Capital Objects	0	0	0	5,000	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	122,958	124,711	117,653	126,908	145,911	163,558
Balance Sheet						
111000 Cash	8,280	7,024	4,323	5,621	5,074	17,701
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	8,280	7,024	4,323	5,621	5,074	17,701
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	10,247	10,393	9,804	10,576	12,159	13,630
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.81	0.68	0.44	0.53	0.42	1.30

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **HORSESHOE BEND**
 DISTRICT NUMBER: **073.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	25,075	41,768	43,365	22,206	37,541	51,267
416200 Meal Sales - Non-reimbursable	1,801	881	192	1,691	2,545	1,868
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	43	0	21	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	55,736	50,006	58,355	78,373	62,319	52,236
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	82,612	92,698	101,912	102,291	102,405	105,371

Expenditures						
710100 Food Services - Salaries	31,498	31,147	32,119	37,390	35,382	49,578
710200 Food Services - Benefits	5,394	6,594	7,032	6,833	6,375	11,478
710300 Food Services - Purchased Services	892	1,759	1,474	1,097	4,885	1,580
710400 Food Services - Supplies / Materials	41,402	38,138	41,485	40,115	40,586	47,200
710500 Food Services - Capital Objects	0	0	5,800	0	11,579	5,651
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	8,600	5,046	5,100	5,100
Total Expenditures	79,186	77,638	96,510	90,481	103,907	120,587

Balance Sheet						
111000 Cash	16,146	27,344	30,980	42,764	41,262	26,046
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	2	56	26	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	5,652	1,736	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	10,492	25,552	30,954	42,764	41,262	26,046

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	6,599	6,470	8,043	7,540	8,659	10,049

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.59	3.95	3.85	5.67	4.77	2.59

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WEST BONNER COUNTY**
 DISTRICT NUMBER: **083.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	54,870	57,244	57,250	75,495	81,467	91,989
416200 Meal Sales - Non-reimbursable	79,687	78,892	80,476	47,110	40,079	37,552
416900 Other Food Sales	1,481	0	0	0	0	0
419900 Other Local Sales	0	2,013	4,402	3,743	6,496	6,693
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	253,488	283,773	284,080	283,477	327,557	364,704
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	31,696	0	58,194	20,000	0	0
Total Revenues	421,222	421,922	484,402	429,825	455,599	500,938

Expenditures						
710100 Food Services - Salaries	158,709	173,936	181,670	183,197	173,332	179,827
710200 Food Services - Benefits	36,354	38,810	42,963	43,039	50,048	44,810
710300 Food Services - Purchased Services	5,549	1,825	23,498	9,425	14,270	9,323
710400 Food Services - Supplies / Materials	219,189	228,060	216,983	193,122	215,965	229,974
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	419,801	442,631	465,114	428,783	453,615	463,934

Balance Sheet						
111000 Cash	0	0	0	16,295	694	51,338
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	23,706	11,119	46,119	4,364	18,321	4,937
115000 Inventories	0	0	10,902	14,062	15,119	13,133
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	5,622	26,661	0	0	0
213000 Accounts Payable	217	2,011	2,651	1,812	2,622	41
214000 Contracts Payable	0	0	0	0	28,486	0
217000 Salaries / Benefits Payable	22,068	22,774	27,709	31,867	0	29,337
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	1,421	-19,288	0	1,042	3,026	40,030

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	34,983	36,886	38,760	35,732	37,801	38,661

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.04	-0.52	0.00	0.03	0.08	1.04

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: LAKE PEND OREILLE
DISTRICT NUMBER: 084.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	177,643	194,399	206,004	220,901	249,856
416200 Meal Sales - Non-reimbursable	363,893	201,104	202,360	40,258	25,028	24,593
416900 Other Food Sales	0	0	0	155,055	162,224	158,438
419900 Other Local Sales	6,161	8,985	10,783	18,685	14,653	18,530
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	467,958	493,713	566,562	614,482	631,258	647,378
445900 Commodities and Other Federal Grants	37,488	47,651	54,748	51,681	57,969	63,817
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	400	0
460000 Transfers In	0	0	0	0	0	50,765
Total Revenues	875,500	929,096	1,028,852	1,086,165	1,112,433	1,213,377

Expenditures						
710100 Food Services - Salaries	333,405	371,333	402,031	407,700	405,303	412,334
710200 Food Services - Benefits	81,337	74,236	89,541	96,874	103,221	112,522
710300 Food Services - Purchased Services	5,153	5,303	4,148	5,156	10,413	9,644
710400 Food Services - Supplies / Materials	458,060	484,704	525,821	547,181	598,732	587,296
710500 Food Services - Capital Objects	0	0	11,650	0	0	11,400
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	877,955	935,576	1,033,191	1,056,911	1,117,669	1,133,196

Balance Sheet						
111000 Cash	0	0	0	0	73,099	64,233
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	75,495	80,841	92,451	98,626	25,019	111,987
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	22,242	0	0	0
213000 Accounts Payable	5,273	0	605	0	0	543
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	63,742	80,841	61,882	62,780	52,782	75,818
218000 Payroll Withholding	0	0	12,061	10,932	25,658	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	6,480	0	-4,339	24,914	19,678	99,859

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	73,163	77,965	86,099	88,076	93,139	94,433

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.09	0.00	-0.05	0.28	0.21	1.06

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SANDPOINT CHARTER SCHOOL**
 DISTRICT NUMBER: **084.1**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: IDAHO FALLS
DISTRICT NUMBER: 091.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	21,769	14,534	840	4,325	3,308	7,539
416100 Meal Sales - Reimbursable	730,466	688,539	754,940	737,268	750,041	620,247
416200 Meal Sales - Non-reimbursable	164,953	246,685	223,190	235,032	231,871	352,827
416900 Other Food Sales	46,696	47,720	47,054	38,486	53,319	57,522
419900 Other Local Sales	0	0	0	604	812	480
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	1,104,534	997,830	1,044,665	1,181,893	1,258,321	1,349,043
445900 Commodities and Other Federal Grants	0	165,931	173,480	178,321	180,321	185,046
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	129,013	135,816	134,283	154,934	148,717	151,555
Total Revenues	2,197,431	2,297,055	2,378,452	2,530,863	2,626,710	2,724,259

Expenditures						
710100 Food Services - Salaries	834,159	880,701	887,182	916,219	937,448	953,065
710200 Food Services - Benefits	285,369	315,466	344,017	358,084	387,365	401,474
710300 Food Services - Purchased Services	7,508	9,262	11,313	18,748	20,595	25,237
710400 Food Services - Supplies / Materials	1,056,964	1,103,018	1,151,419	1,148,376	1,207,639	1,282,294
710500 Food Services - Capital Objects	28,200	4,589	0	0	144,829	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	2,212,200	2,313,036	2,393,931	2,441,427	2,697,876	2,662,070

Balance Sheet						
111000 Cash	209,980	242,597	165,855	379,847	214,161	380,608
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	39,944	16,062	175,447	22,384	70,293	77,738
115000 Inventories	29,678	43,438	45,162	55,519	69,256	75,238
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	45,022	129,596	99,610	71,101	193,076
213000 Accounts Payable	154	76	209	8,439	243	1,968
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	150,109	143,641	158,780	162,386	166,217	160,202
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	45,162	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	129,339	113,358	52,717	187,315	116,149	178,338

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	184,350	192,753	199,494	203,452	224,823	221,839

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.70	0.59	0.26	0.92	0.52	0.80

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SWAN VALLEY ELEMENTARY**
 DISTRICT NUMBER: **092.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	4,851	6,355	6,318	6,582	5,339	5,000
416200 Meal Sales - Non-reimbursable	912	0	0	559	868	718
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	357	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	10,037	12,250	12,282	10,895	10,193	9,812
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	7,090	9,424	5,348	11,972	7,205	2,502
Total Revenues	22,890	28,386	23,948	30,008	23,605	18,032

Expenditures						
710100 Food Services - Salaries	9,564	9,964	11,803	13,081	12,714	13,310
710200 Food Services - Benefits	4,064	5,266	4,474	5,864	6,506	6,880
710300 Food Services - Purchased Services	0	0	250	0	0	0
710400 Food Services - Supplies / Materials	6,156	10,383	8,236	8,548	7,649	7,627
710500 Food Services - Capital Objects	201	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	4,712	0	0	0	0
Total Expenditures	19,985	30,325	24,763	27,493	26,869	27,817

Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	1,182	1,975	3,494	460	3,452	13,007
213000 Accounts Payable	0	0	62	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	1,894	3,040	2,274	2,855	3,127	3,357
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-3,076	-5,015	-5,830	-3,315	-6,579	-16,364

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	1,665	2,527	2,064	2,291	2,239	2,318

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.85	-1.98	-2.82	-1.45	-2.94	-7.06

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **SWAN VALLEY ELEMENTARY**
 DISTRICT NUMBER: **092.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	4,851	6,355	6,318	6,582	5,339	5,000
416200 Meal Sales - Non-reimbursable	912	0	0	559	868	718
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	357	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	10,037	12,250	12,282	10,895	10,193	9,812
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	7,090	9,424	5,348	11,972	7,205	2,502
Total Revenues	22,890	28,386	23,948	30,008	23,605	18,032

Expenditures						
710100 Food Services - Salaries	9,564	9,964	11,803	13,081	12,714	13,310
710200 Food Services - Benefits	4,064	5,266	4,474	5,864	6,506	6,880
710300 Food Services - Purchased Services	0	0	250	0	0	0
710400 Food Services - Supplies / Materials	6,156	10,383	8,236	8,548	7,649	7,627
710500 Food Services - Capital Objects	201	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	4,712	0	0	0	0
Total Expenditures	19,985	30,325	24,763	27,493	26,869	27,817

Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	1,182	1,975	3,494	460	3,452	13,007
213000 Accounts Payable	0	0	62	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	1,894	3,040	2,274	2,855	3,127	3,357
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-3,076	-5,015	-5,830	-3,315	-6,579	-16,364

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	1,665	2,527	2,064	2,291	2,239	2,318

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-1.85	-1.98	-2.82	-1.45	-2.94	-7.06

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BONNEVILLE JOINT**
 DISTRICT NUMBER: **093.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	4,265	3,856	2,373	1,406	668	2,323
416100 Meal Sales - Reimbursable	413,053	467,010	492,605	497,937	506,202	531,382
416200 Meal Sales - Non-reimbursable	308,394	355,548	397,135	423,496	494,324	590,407
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	20	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	770,618	778,818	696,554	888,262	984,559	1,077,960
445900 Commodities and Other Federal Grants	0	0	104,058	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	89,382	88,937	170,739	75,047	81,553	88,925
Total Revenues	1,585,712	1,694,169	1,863,464	1,886,148	2,067,326	2,290,997

Expenditures						
710100 Food Services - Salaries	463,247	492,343	516,975	531,492	600,863	655,163
710200 Food Services - Benefits	212,052	228,793	244,220	257,483	285,571	290,481
710300 Food Services - Purchased Services	138,469	100,384	206,120	136,616	8,954	19,328
710400 Food Services - Supplies / Materials	773,180	872,684	864,579	982,653	1,015,420	1,179,501
710500 Food Services - Capital Objects	0	0	0	0	60,538	78,282
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	20,199	22,493
Total Expenditures	1,586,948	1,694,204	1,831,894	1,908,244	1,991,545	2,245,248

Balance Sheet						
111000 Cash	76,879	0	135,317	95,883	14,683	105,051
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	211,577	106,518	132,191	26,983	167,055	120,082
115000 Inventories	36,506	36,471	68,041	33,335	31,508	28,997
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	188,302	6,092	0	0	-217	0
213000 Accounts Payable	13,349	13,612	177,560	21,753	0	6,113
214000 Contracts Payable	0	0	89,948	0	0	0
217000 Salaries / Benefits Payable	86,805	86,814	0	88,503	91,737	80,542
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	36,506	36,471	68,041	33,335	31,508	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	12,610	90,218	167,475

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	132,246	141,184	152,658	159,020	165,962	187,104

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.00	0.00	0.08	0.54	0.90

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WHITE PINE CHARTER SCHOOL**
 DISTRICT NUMBER: **093.1**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **BOUNDARY COUNTY**
 DISTRICT NUMBER: **101.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	62,955	76,713	77,220	79,098	132,470	133,592
416200 Meal Sales - Non-reimbursable	2,501	2,984	3,541	1,701	0	82
416900 Other Food Sales	47,637	51,178	48,035	49,417	0	16,811
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	204,015	248,381	246,811	293,063	349,299	353,304
445900 Commodities and Other Federal Grants	0	0	19,576	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	45,430	25,750	0	7,796	0	0
Total Revenues	362,538	405,006	395,183	431,075	481,769	503,789

Expenditures						
710100 Food Services - Salaries	131,668	144,440	139,722	140,213	171,183	181,641
710200 Food Services - Benefits	37,870	41,967	41,119	44,386	42,077	46,069
710300 Food Services - Purchased Services	3,878	4,423	5,112	12,343	9,499	8,008
710400 Food Services - Supplies / Materials	176,762	200,132	208,110	219,195	235,749	248,807
710500 Food Services - Capital Objects	12,360	10,281	4,288	15,135	6,431	17,226
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	362,538	401,243	398,351	431,272	464,939	501,751

Balance Sheet						
111000 Cash	7,624	4,968	5,252	3,791	17,413	17,944
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	1,191	6,202	41,535	2,539	0	9,343
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	5,768	43,165	3,592	0	0
213000 Accounts Payable	8,815	1,639	3,027	2,340	185	8,021
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	3,763	595	398	17,228	19,266

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	30,212	33,437	33,196	35,939	38,745	41,813

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.00	0.11	0.02	0.01	0.44	0.46

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: BUTTE COUNTY
DISTRICT NUMBER: 111.0

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	43,537	38,023	39,609	36,288	38,562	45,008
416200 Meal Sales - Non-reimbursable	2,741	3,703	3,938	2,317	9,442	5,320
416900 Other Food Sales	0	0	0	6,255	0	5,013
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	467	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	77,305	65,978	94,283	124,055	134,552	117,150
445900 Commodities and Other Federal Grants	0	12,564	11,142	12,296	13,508	12,188
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	9,557	6,106	40,292	0	5,664	5,659
Total Revenues	133,140	126,841	189,264	181,211	201,728	190,338
Expenditures						
710100 Food Services - Salaries	51,930	31,763	8,391	0	51,140	64,684
710200 Food Services - Benefits	14,699	8,550	903	200	17,082	17,020
710300 Food Services - Purchased Services	16	29,817	147,067	156,150	14,689	3,456
710400 Food Services - Supplies / Materials	66,441	72,691	13,839	13,508	85,967	92,537
710500 Food Services - Capital Objects	491	5,624	655	0	1,323	45
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	133,577	148,445	170,855	169,858	170,201	177,742
Balance Sheet						
111000 Cash	9,556	0	13,630	22,287	50,270	66,136
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	10,399	17,472	3,855	1,915
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	18,361	0	0	0	0
213000 Accounts Payable	63	48	24,029	28,406	391	2,337
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	6,298	0	0	0	10,854	10,238
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	3,195	-18,409	0	11,353	42,880	55,476
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	11,131	12,370	14,238	14,155	14,183	14,812
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.29	-1.49	0.00	0.80	3.02	3.75

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **NAMPA**
 DISTRICT NUMBER: **131.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	12,953	9,240	5,432	698	365	5,264
416100 Meal Sales - Reimbursable	590,554	443,197	717,752	784,884	831,662	968,585
416200 Meal Sales - Non-reimbursable	385,095	620,368	433,598	444,165	414,888	305,318
416900 Other Food Sales	33,620	32,237	44,702	14,074	11,899	3,892
419900 Other Local Sales	0	300	0	0	0	2,900
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	1,498,422	1,502,436	1,865,999	2,024,190	2,302,540	2,592,166
445900 Commodities and Other Federal Grants	0	0	0	0	800	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	152,476	139,167	204,364	205,188	221,298	219,653
Total Revenues	2,673,120	2,746,945	3,271,847	3,473,199	3,783,452	4,097,778

Expenditures						
710100 Food Services - Salaries	943,805	1,096,069	1,182,698	1,174,407	1,257,661	1,216,518
710200 Food Services - Benefits	464,620	484,858	600,389	670,272	759,551	739,288
710300 Food Services - Purchased Services	28,613	35,386	37,395	30,988	30,847	46,006
710400 Food Services - Supplies / Materials	1,195,102	1,314,896	1,460,530	1,400,867	1,574,301	1,779,039
710500 Food Services - Capital Objects	13,080	13,461	2,687	11,585	69,180	9,063
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	37,562	44,164	0	60,964	65,969	80,468
Total Expenditures	2,682,782	2,988,834	3,283,699	3,349,083	3,757,509	3,870,382

Balance Sheet						
111000 Cash	200,943	0	0	274,765	337,729	679,371
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	43,223	39,844	240,308	33,679	55,353	80,903
115000 Inventories	95,583	87,392	97,919	75,515	71,093	108,383
116000 Other Current Assets	1,273	1,836	2,037	2,541	2,737	15,707
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	28,795	189,820	157,577	192,999	383,038
213000 Accounts Payable	11,557	18,196	11,763	2,106	0	196
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	167,628	170,324	238,776	202,796	223,949	223,770
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	95,583	563	97,919	75,515	73,830	50,259
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	66,254	-88,806	-198,014	-51,494	-23,866	227,101

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	223,565	249,070	273,642	279,090	313,126	322,532

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.30	-0.36	-0.72	-0.18	-0.08	0.70

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **LIBERTY CHARTER SCHOOL**
 DISTRICT NUMBER: **131.1**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	30,132	52,459	73,586
416200 Meal Sales - Non-reimbursable	0	0	0	954	2,785	2,944
416900 Other Food Sales	0	0	0	1,430	11,429	20,976
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	17,020	34,232	55,283
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	49,536	100,905	152,789
Expenditures						
710100 Food Services - Salaries	0	0	0	30,423	39,687	51,827
710200 Food Services - Benefits	0	0	0	11,559	14,580	11,893
710300 Food Services - Purchased Services	0	0	0	6,417	1,096	594
710400 Food Services - Supplies / Materials	0	0	0	18,284	33,748	58,330
710500 Food Services - Capital Objects	0	0	0	15,158	800	4,388
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	81,841	89,911	127,032
Balance Sheet						
111000 Cash	0	0	0	0	0	7,998
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	1,582	1,651	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	30,650	20,185	0
213000 Accounts Payable	0	0	0	626	645	720
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	2,611	2,132	2,832
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	-32,305	-21,311	4,446
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	6,820	7,493	10,586
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	-4.74	-2.84	0.42

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CALDWELL**
 DISTRICT NUMBER: **132.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	259,926	276,740	294,070	284,811	271,731	270,731
416200 Meal Sales - Non-reimbursable	23,637	22,621	29,756	26,771	27,962	35,964
416900 Other Food Sales	30,977	28,318	27,410	22,034	28,354	33,355
419900 Other Local Sales	79,854	67,879	56,900	43,549	51,480	93,977
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	1,130,631	1,283,747	1,377,055	1,489,195	1,632,722	1,881,007
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	83,035	81,000	134,443	134,910	123,762	141,228
Total Revenues	1,608,060	1,760,305	1,919,634	2,001,270	2,136,011	2,456,262

Expenditures						
710100 Food Services - Salaries	530,447	588,645	669,373	686,757	722,833	780,279
710200 Food Services - Benefits	183,720	228,544	248,934	272,311	311,415	356,843
710300 Food Services - Purchased Services	34,943	72,299	56,833	49,282	58,696	68,836
710400 Food Services - Supplies / Materials	754,988	776,491	871,869	907,525	1,017,262	1,097,293
710500 Food Services - Capital Objects	79,615	26,959	25,048	42,742	14,490	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	42,500	42,500	42,500	42,500	18,500	73,500
Total Expenditures	1,626,213	1,735,438	1,914,557	2,001,117	2,143,196	2,376,751

Balance Sheet						
111000 Cash	177,132	168,464	9,639	196,321	211,907	209,724
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	29,518	203,794	15,843	1,191	78,831
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	9,989
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	1,367	2,522	307	1,683	5,322	500
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	61,033	51,681	60,293	55,256	112,884	95,327
218000 Payroll Withholding	48,562	52,742	56,719	58,957	5,809	34,124
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	66,170	91,037	96,114	96,268	89,083	168,593

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	135,518	144,620	159,546	166,760	178,600	198,063

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.49	0.63	0.60	0.58	0.50	0.85

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WILDER**
DISTRICT NUMBER: **133.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	1,209	0	0	0	0	0
416100 Meal Sales - Reimbursable	9,537	10,914	9,622	10,863	7,017	3,378
416200 Meal Sales - Non-reimbursable	3,125	3,537	4,023	3,086	2,302	2,592
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	5	5	0	0	22
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	149,940	151,747	148,311	156,107	143,294	158,152
445900 Commodities and Other Federal Grants	10,115	11,468	5,954	15,506	9,184	9,970
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	173,926	177,671	167,915	185,562	161,797	174,114
Expenditures						
710100 Food Services - Salaries	53,812	54,452	56,386	59,769	54,676	58,554
710200 Food Services - Benefits	21,821	31,420	33,484	35,881	41,639	46,026
710300 Food Services - Purchased Services	911	1,002	1,991	2,451	5,537	2,749
710400 Food Services - Supplies / Materials	69,259	83,862	77,131	82,732	74,512	85,226
710500 Food Services - Capital Objects	1,549	8,167	0	60	165	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	7,657	7,902	3,718	8,573	0	4,166
Total Expenditures	155,009	186,805	172,710	189,466	176,529	196,721
Balance Sheet						
111000 Cash	44,667	39,451	33,485	30,213	23,612	2,929
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	9,577	6,245	8,412	6,229	0	0
115000 Inventories	9,096	7,868	7,868	8,089	6,647	7,447
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	497	340	1,015	555	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	15,241	14,756	15,078	14,208	15,224	17,948
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	47,602	38,468	33,672	29,768	15,035	-7,572
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	12,917	15,567	14,393	15,789	14,711	16,393
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.69	2.47	2.34	1.89	1.02	-0.46

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MIDDLETON**
DISTRICT NUMBER: **134.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	2,221	1,216	1,264	1,881	1,791	19,784
416100 Meal Sales - Reimbursable	210,969	211,933	176,676	190,130	195,471	204,561
416200 Meal Sales - Non-reimbursable	0	0	13,374	11,237	7,935	0
416900 Other Food Sales	0	0	40,487	26,466	14,478	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	237,027	261,162	319,500	349,905	384,362	429,684
445900 Commodities and Other Federal Grants	0	0	38,068	42,825	42,653	45,842
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	4,600	0	0	0
Total Revenues	450,217	474,311	593,969	622,444	646,690	699,871
Expenditures						
710100 Food Services - Salaries	152,984	169,551	173,717	178,837	206,809	217,182
710200 Food Services - Benefits	44,542	41,886	49,774	55,626	59,461	68,453
710300 Food Services - Purchased Services	10,648	9,720	16,028	22,088	22,377	37,796
710400 Food Services - Supplies / Materials	235,360	268,874	307,821	302,771	322,193	348,154
710500 Food Services - Capital Objects	50,353	26,568	1,403	30,740	14,582	16,896
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	493,887	516,599	548,743	590,062	625,422	688,481
Balance Sheet						
111000 Cash	52,503	11,974	60,582	67,271	68,494	69,718
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	27,424	50,196	55,310
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	28,748	30,507	33,889	35,620	38,347	33,295
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	23,755	-18,533	26,693	59,075	80,343	91,733
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	41,157	43,050	45,729	49,172	52,119	57,373
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.58	-0.43	0.58	1.20	1.54	1.60

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **NOTUS**
 DISTRICT NUMBER: **135.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	26,165	0	104,808	0	0	0
416200 Meal Sales - Non-reimbursable	0	25,887	23,672	22,818	21,512	20,292
416900 Other Food Sales	0	132	2,777	1,219	0	279
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	72,111	69,007	0	105,340	112,354	105,443
445900 Commodities and Other Federal Grants	0	9,187	0	0	0	11,039
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	98,276	104,213	131,257	129,377	133,866	137,053
Expenditures						
710100 Food Services - Salaries	33,537	33,512	35,686	41,687	42,603	42,998
710200 Food Services - Benefits	5,035	5,779	9,435	15,592	10,884	11,245
710300 Food Services - Purchased Services	1,054	0	516	2,237	486	6,644
710400 Food Services - Supplies / Materials	51,713	55,460	68,447	73,350	73,622	77,099
710500 Food Services - Capital Objects	0	0	0	0	0	2,172
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	91,339	94,751	114,084	132,866	127,595	140,158
Balance Sheet						
111000 Cash	3,683	11,377	28,912	28,214	34,657	31,591
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	385	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	6,853	5,470	5,832	8,623	8,795	8,834
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-3,555	5,907	23,080	19,591	25,862	22,757
Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	7,612	7,896	9,507	11,072	10,633	11,680
Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.47	0.75	2.43	1.77	2.43	1.95

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MELBA JOINT**
 DISTRICT NUMBER: **136.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	528	413	315	229	557
416100 Meal Sales - Reimbursable	48,569	50,903	46,335	50,363	54,067	63,598
416200 Meal Sales - Non-reimbursable	9,136	12,177	9,745	6,502	11,486	17,022
416900 Other Food Sales	4,308	2,143	8,265	9,891	5,003	2,385
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	63,964	70,454	83,047	76,394	104,567	123,425
445900 Commodities and Other Federal Grants	12,973	16,010	15,912	15,000	15,000	16,343
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	138,950	152,215	163,717	158,465	190,352	223,330
Expenditures						
710100 Food Services - Salaries	46,949	45,211	47,820	48,142	45,711	66,162
710200 Food Services - Benefits	11,059	12,010	13,247	14,451	15,193	16,360
710300 Food Services - Purchased Services	0	0	16	0	0	0
710400 Food Services - Supplies / Materials	81,814	93,617	95,657	99,566	115,272	132,789
710500 Food Services - Capital Objects	3,651	1,256	0	0	0	4,635
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	143,473	152,094	156,740	162,159	176,176	219,946
Balance Sheet						
111000 Cash	26,630	17,150	19,975	18,555	24,667	602
112000 Investments	0	10,418	10,906	11,256	11,484	46,460
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	110	7,226	0	0	2,823
115000 Inventories	0	0	0	0	3,247	3,247
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	1,785	2,715	3,213	0	0	1,041
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	6,824	6,821	9,775	8,386	3,797	13,106
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	18,021	18,142	25,119	21,425	35,601	38,985

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	11,956	12,675	13,062	13,513	14,681	18,329

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.51	1.43	1.92	1.59	2.42	2.13

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **KIMBERLY**
 DISTRICT NUMBER: **414.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	2,280	2,303	620	111	55	611
416100 Meal Sales - Reimbursable	95,821	100,548	101,629	100,051	100,939	113,026
416200 Meal Sales - Non-reimbursable	12,311	11,250	8,709	6,679	6,301	5,695
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	2,343	2,435	5,824	1,534	2,921	4,466
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	116,462	123,100	137,536	146,712	144,995	165,724
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	229,217	239,636	254,318	255,087	255,211	289,522

Expenditures

710100 Food Services - Salaries	97,608	73,253	99,825	107,627	107,807	126,924
710200 Food Services - Benefits	15,004	15,123	18,904	23,288	22,291	23,700
710300 Food Services - Purchased Services	1,880	3,028	2,354	1,617	2,384	1,317
710400 Food Services - Supplies / Materials	116,120	113,132	129,521	121,609	116,037	124,236
710500 Food Services - Capital Objects	2,298	6,896	5,690	3,394	3,524	4,664
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	232,910	211,432	256,294	257,535	252,043	280,841

Balance Sheet

111000 Cash	55,695	73,798	72,083	69,057	72,669	97,742
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	444	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	9,974	-127	134	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	16,392
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	45,721	73,925	71,949	69,501	72,669	81,350

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	19,409	17,619	21,358	21,461	21,004	23,403
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	2.36	4.20	3.37	3.24	3.46	3.48
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **HANSEN**
DISTRICT NUMBER: **415.0**

Revenues

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	236	171	26	0	2,433	13
416100 Meal Sales - Reimbursable	0	0	0	0	22,714	0
416200 Meal Sales - Non-reimbursable	31,817	33,167	28,148	29,961	1,677	24,875
416900 Other Food Sales	0	0	0	0	4,638	1,935
419900 Other Local Sales	4,077	0	4,497	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	71,227	75,512	78,177	89,368	103,816	123,160
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	4,000	8,000
Total Revenues	107,357	108,850	110,848	119,329	139,278	157,983

Expenditures

710100 Food Services - Salaries	34,847	41,139	39,261	45,323	44,654	41,113
710200 Food Services - Benefits	3,332	11,177	4,105	6,532	13,678	6,791
710300 Food Services - Purchased Services	4,172	2,876	4,237	5,405	4,104	3,408
710400 Food Services - Supplies / Materials	57,031	62,367	64,117	66,640	82,449	75,076
710500 Food Services - Capital Objects	0	0	5,101	0	0	915
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	99,382	117,559	116,821	123,900	144,885	127,303

Balance Sheet

111000 Cash	27,255	24,196	11,713	7,185	6,447	34,510
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	1,135	1,008	927	1,000
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	535	0	810	726	0	2,970
217000 Salaries / Benefits Payable	0	6,185	0	0	5,514	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	26,720	18,011	12,038	7,467	1,860	32,540

Average Monthly Expenditures

(Total expenditures above divided by 12 operating months)	8,282	9,797	9,735	10,325	12,074	10,609
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Months of Operating Funds Available

(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.23	1.84	1.24	0.72	0.15	3.07
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Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **THREE CREEK JOINT ELEMENTARY**
 DISTRICT NUMBER: **416.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	0	0	0	0	0	0
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	0	0	0	0	0	0
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Expenditures						
710100 Food Services - Salaries	0	0	0	0	0	0
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	0	0	0	0	0	0
710400 Food Services - Supplies / Materials	0	0	0	0	0	0
710500 Food Services - Capital Objects	0	0	0	0	0	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Balance Sheet						
111000 Cash	0	0	0	0	0	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	0	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	0	0	0	0	0	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	0	0	0	0	0	0

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CASTLEFORD JOINT**
 DISTRICT NUMBER: **417.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	1,036	1,192	700	700	700	0
416100 Meal Sales - Reimbursable	30,608	26,814	23,457	20,737	20,959	20,315
416200 Meal Sales - Non-reimbursable	3,116	4,024	2,773	2,178	2,404	2,981
416900 Other Food Sales	231	264	157	1,552	763	1,214
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	72,433	67,147	79,217	80,777	81,666	76,192
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	6,000	6,536	8,500	9,000	9,500	11,000
Total Revenues	113,424	105,977	114,804	114,944	115,992	111,702
Expenditures						
710100 Food Services - Salaries	41,025	44,166	42,492	44,551	48,620	49,830
710200 Food Services - Benefits	11,363	12,625	14,015	15,629	18,176	18,238
710300 Food Services - Purchased Services	1,506	2,001	1,454	4,692	2,540	4,589
710400 Food Services - Supplies / Materials	41,866	38,636	44,234	44,928	54,444	55,743
710500 Food Services - Capital Objects	18,046	3,331	2,478	2,470	20,756	1,340
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	113,806	100,759	104,673	112,270	144,536	129,740
Balance Sheet						
111000 Cash	29,979	32,147	41,820	42,984	14,224	0
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	90	0	0	0	0
115000 Inventories	4,254	7,214	7,762	9,272	9,488	7,797
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	2,123
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	4,254	7,214	7,762	9,272	9,488	7,797
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	29,979	32,237	41,820	42,984	14,224	-2,123

Average Monthly Expenditures (Total expenditures above divided by 12 operating months)	9,484	8,397	8,723	9,356	12,045	10,812
Months of Operating Funds Available (Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	3.16	3.84	4.79	4.59	1.18	-0.20

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MURTAUGH JOINT**
 DISTRICT NUMBER: **418.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	0	0
416100 Meal Sales - Reimbursable	19,669	16,095	12,814	0	0	10,956
416200 Meal Sales - Non-reimbursable	1,096	1,590	1,666	2,139	10,777	4,024
416900 Other Food Sales	0	0	0	11,021	6,358	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	5,944	0	0
445500 Federal Reimbursement	43,716	53,263	54,333	53,455	59,586	81,260
445900 Commodities and Other Federal Grants	5,597	6,489	6,518	0	0	7,908
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	16,481	10,500	14,996	12,290	13,670	14,024
Total Revenues	86,559	87,937	90,327	84,849	90,391	118,172

Expenditures						
710100 Food Services - Salaries	29,754	26,722	31,434	29,740	29,934	35,418
710200 Food Services - Benefits	12,245	10,454	14,995	12,290	14,633	16,732
710300 Food Services - Purchased Services	0	0	0	89	30	795
710400 Food Services - Supplies / Materials	42,877	43,812	37,778	39,796	32,966	50,687
710500 Food Services - Capital Objects	1,170	369	363	0	737	2,029
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	86,046	81,357	84,570	81,915	78,300	105,661

Balance Sheet						
111000 Cash	639	7,242	201	16,055	30,533	647
112000 Investments	0	0	8,000	0	0	40,000
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	0	8,556	632	0	3,608
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	0	0	0	0	0	0
213000 Accounts Payable	131	1,669	2,583	0	258	373
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	6,012	4,497	7,341	6,920	8,417	9,513
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-5,504	1,076	6,833	9,767	21,858	34,369

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	7,171	6,780	7,048	6,826	6,525	8,805

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-0.77	0.16	0.97	1.43	3.35	3.90

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **MCCALL-DONNELLY JOINT**
 DISTRICT NUMBER: **421.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	504	308	259	375	228	1,095
416100 Meal Sales - Reimbursable	80,942	74,446	72,720	79,621	87,247	93,581
416200 Meal Sales - Non-reimbursable	6,776	7,480	6,371	8,628	8,898	6,739
416900 Other Food Sales	0	0	0	0	0	0
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	88,557	83,682	94,397	95,466	106,655	98,757
445900 Commodities and Other Federal Grants	0	0	0	0	0	13,165
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	176,779	165,916	173,747	184,090	203,028	213,337

Expenditures						
710100 Food Services - Salaries	73,884	63,121	70,703	87,821	86,611	83,033
710200 Food Services - Benefits	0	0	0	0	0	0
710300 Food Services - Purchased Services	348	617	200	395	588	425
710400 Food Services - Supplies / Materials	101,833	95,348	94,045	102,597	114,353	111,789
710500 Food Services - Capital Objects	0	0	6,456	6,272	773	285
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	176,065	159,086	171,404	197,085	202,325	195,532

Balance Sheet						
111000 Cash	12,391	94,602	55,085	81,104	97,613	103,329
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	0	10,676	21,824	0	0	0
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	7,260	93,317	62,605	79,795	95,601	83,512
213000 Accounts Payable	0	0	0	0	0	0
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	0	0	0	0	0	0
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	19,817
Unreserved Funds / Operating Balance (320100 plus 320200)	5,131	11,961	14,304	1,309	2,012	0

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	14,672	13,257	14,284	16,424	16,860	16,294

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	0.35	0.90	1.00	0.08	0.12	0.00

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **CASCADE**
 DISTRICT NUMBER: **422.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	0	0	0	0	6,001	6
416100 Meal Sales - Reimbursable	17,504	19,875	18,550	19,678	19,090	21,665
416200 Meal Sales - Non-reimbursable	0	0	0	0	0	0
416900 Other Food Sales	3,009	4,089	3,612	3,265	2,948	2,946
419900 Other Local Sales	0	0	0	0	0	0
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	54,439	54,452	50,438	51,434	49,668	51,271
445900 Commodities and Other Federal Grants	0	0	0	0	0	0
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	7,096	8,000	13,000	30,000	10,000	8,000
Total Revenues	82,048	86,416	85,600	104,377	87,707	83,888

Expenditures						
710100 Food Services - Salaries	34,188	33,789	36,689	38,441	37,825	32,297
710200 Food Services - Benefits	12,593	11,973	14,111	16,015	16,494	15,767
710300 Food Services - Purchased Services	1,212	1,389	1,414	1,283	1,201	1,901
710400 Food Services - Supplies / Materials	31,925	35,211	32,637	32,917	31,325	32,889
710500 Food Services - Capital Objects	0	0	0	0	1,188	0
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	79,918	82,362	84,851	88,656	88,033	82,854

Balance Sheet						
111000 Cash	0	0	0	15,124	8,821	8,913
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	0
114000 Other Receivables	223	0	6,634	0	0	1,263
115000 Inventories	0	0	0	0	0	0
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	12,719	8,114	13,446	0	0	0
213000 Accounts Payable	50	17	1,532	0	1,217	1,466
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	5,605	5,619	5,966	12,203	6,519	6,334
218000 Payroll Withholding	962	0	0	1,510	0	257
221000 Deferred Revenue	0	1,309	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	0	0	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	-19,113	-15,059	-14,310	1,411	1,085	2,119

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	6,660	6,864	7,071	7,388	7,336	6,905

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	-2.87	-2.19	-2.02	0.19	0.15	0.31

Consult the IFARMS Fund 290 Food Services Financial Report Code Definitions for the recommended coding of Child Nutrition Program entries.

Child Nutrition Financial Report

DISTRICT NAME: **WEISER**
DISTRICT NUMBER: **431.0**

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Revenues						
411100 Taxes - General M&O	0	0	0	0	0	0
415000 Earnings on Investments	1,658	2,394	1,452	789	451	1,077
416100 Meal Sales - Reimbursable	108,412	113,382	109,187	101,552	98,681	97,375
416200 Meal Sales - Non-reimbursable	12,496	13,861	13,205	14,042	15,248	15,969
416900 Other Food Sales	16,601	16,166	18,862	16,211	19,052	14,436
419900 Other Local Sales	3,260	3,403	4,014	3,189	2,611	2,485
439000 Other State Revenue	0	0	0	0	0	0
443000 Cash-in-lieu of Commodities	0	0	0	0	0	0
445500 Federal Reimbursement	277,638	298,822	297,904	327,637	361,668	433,485
445900 Commodities and Other Federal Grants	31,598	33,445	38,623	40,899	41,425	35,911
453000 Sale / Compensation from Sale of Fixed Assets	0	0	0	0	0	0
460000 Transfers In	0	0	0	0	0	0
Total Revenues	451,663	481,473	483,247	504,319	539,136	600,738

Expenditures						
710100 Food Services - Salaries	156,921	172,506	184,686	161,333	174,466	184,367
710200 Food Services - Benefits	43,456	53,075	53,214	46,313	59,156	62,689
710300 Food Services - Purchased Services	6,830	7,593	6,598	5,135	9,843	12,352
710400 Food Services - Supplies / Materials	216,169	236,407	239,578	256,524	275,079	291,467
710500 Food Services - Capital Objects	1,339	1,449	11,574	20,582	4,741	1,404
710700 Insurance - Judgments	0	0	0	0	0	0
661300 Buildings - Care Program - Purchased Services	0	0	0	0	0	0
682000 Pupil-Activity Transportation	0	0	0	0	0	0
691000 Other Support Services	0	0	0	0	0	0
720000 Community Services Program	0	0	0	0	0	0
810000 Capital Asset Program	0	0	0	0	0	0
911600 Food Services - Debt Service Principal	0	0	0	0	0	0
912600 Food Services - Debt Service Interest	0	0	0	0	0	0
920800 Transfers Out	0	0	0	0	0	0
Total Expenditures	424,715	471,030	495,650	489,887	523,285	552,279

Balance Sheet						
111000 Cash	102,988	111,068	110,527	99,960	119,542	187,019
112000 Investments	0	0	0	0	0	0
113000 Taxes Receivable	0	0	0	0	0	991
114000 Other Receivables	0	2,356	0	0	0	0
115000 Inventories	21,223	26,223	30,031	32,333	35,151	19,553
116000 Other Current Assets	0	0	0	0	0	0
123000 Equipment	0	0	0	0	0	0
211000 Interfund Payable	33,980	33,980	47,909	34,798	34,633	34,920
213000 Accounts Payable	188	0	0	30	42	138
214000 Contracts Payable	0	0	0	0	0	0
217000 Salaries / Benefits Payable	29,158	34,339	33,724	24,108	30,810	34,838
218000 Payroll Withholding	0	0	0	0	0	0
221000 Deferred Revenue	0	0	0	0	0	0
234000 Other Non-Current Liabilities	0	0	0	0	0	0
310600 Reserved for Inventories	21,223	26,223	0	0	0	0
350000 Retained Earnings	0	0	0	0	0	0
Unreserved Funds / Operating Balance (320100 plus 320200)	39,662	45,105	58,925	73,357	89,208	137,667

Average Monthly Expenditures						
(Total expenditures above divided by 12 operating months)	35,393	39,253	41,304	40,824	43,607	46,023

Months of Operating Funds Available						
(Unreserved Funds / Operating Bal. above divided by the Average Monthly Exp.)	1.12	1.15	1.43	1.80	2.05	2.99

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